

**In the United States Court of Federal Claims**

<b>William Joseph Mooney, <i>In propria persona</i>; and</b>	)	
<b>Joni Therese Mooney, <i>In propria persona</i>,</b>	)	
	)	
<b>Plaintiffs,</b>	)	<b>Case No. 1:19-cv-987-PEC</b>
	)	
<b>v.</b>	)	<b>Judge Patricia E. Campbell—Smith</b>
	)	
<b>THE UNITED STATES a/k/a “UNITED</b>	)	
<b>STATES OF AMERICA”</b>	)	
	)	
<b>Defendant,</b>	)	
_____	)	

**Expedited Motion on Standing of MARGARET E. SHEER, “The UNITED STATES” and the “UNITED STATES OF AMERICA”**

Comes Now, William Joseph Mooney, *in propria persona* and Joni Therese Mooney, *in propria persona* (“Mooneys”) with this **Expedited Motion on Standing of MARGARET E. SHEER, “The UNITED STATES” and the “UNITED STATES OF AMERICA”**

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### **I. Standing**

This is NOT a Reply to Docket 6 but who is **MARGARET E. SHEER** (“SHEER”) and does she have standing in this United States Court of Federal Claims (“Federal Claims Court”)?

#### **A. Standing in the United States Court of Federal Claims Being an Article I Court Uses Article III Sections 1 and 2; and, Federal Courts are Not General Jurisdictional Courts**

Although Federal Claims Court is an Article I Court<sup>1</sup>, the “standing” requirements are the same as for an Article III Court of the United States is precedent; and, Federal Courts are not courts of general jurisdiction is precedent as evidenced in 28 U.S.C. § 1491; and, Standing is a jurisdictional threshold issue is precedent in the United States Court of Federal Claims wherein *flows a fortiori* that only the Defendant(s) specifically named and identified in the Case or Controversy have Standing to appear with “Counsel for” under the doctrine of *inter partes* (See *Smith v. Emery*, 12 N.J.L. 53, 60-61 (Sup.Ct.Jud.N.J. 1830) *infra.*) with the exceptions of *American Bankers Association v. United States*, 135 Fed.Cl. 136, 144 (Fed.Cl. 2017)<sup>2</sup> starting with *Altair Global Credit Opportunities Fund (A), LLC v The United States*, 138 Fed.Cl. 742, 753-754 (Fed.Cl. 2019), to wit:

As a matter of law, to establish **standing** in the United States Court of Federal Claims, **FN12**, a complaint must allege sufficient facts to show that a plaintiff:

- (1) has suffered an “injury in fact” that is (a) concrete and particularized and (b) actual or imminent, not conjectural or hypothetical; (2) the injury

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<sup>1</sup> 28 U.S.C. § 171(a) “(a) The President shall appoint, by and with the advice and consent of the Senate, sixteen judges who shall constitute a court of record known as the United States Court of Federal Claims. **The court is declared to be a court established under article I of the Constitution of the United States.**”

<sup>2</sup> The United States Supreme Court has held that an association may file a complaint on behalf of members, when **three elements** are satisfied: “(a) its members would otherwise have standing to sue in their own right; (b) the interests it seeks to protect are germane to the organization’s purpose; and (c) neither the claim asserted nor the relief requested requires the participation of individual members in the lawsuit.” *Hunt v. Wash. State Apple Adver. Comm’n*, 432 U.S. 333, 342–43, 97 S.Ct. 2434, 53 L.Ed.2d 383 (1977).

is fairly traceable to the challenged action of the defendant; and (3) it is likely, as opposed to merely speculative, that the injury will be redressed by a favorable decision.

*Friends of the Earth, Inc. v. Laidlaw Envtl. Servs., Inc.*, 528 U.S. 167, 180–81, 120 S.Ct. 693, 145 L.Ed.2d 610 (2000); *see also Figueroa v. United States*, 466 F.3d 1023, 1029 (Fed. Cir. 2006) (same).

**The standing requirements of Article III of the United States Constitution also apply to the United States Court of Federal Claims.** See *Anderson v. United States*, 344 F.3d 1343, 1350 n.1 (Fed. Cir. 2003) (stating that the United States Court of Federal Claims, “**though an Article I court, ... applies the same standing requirements enforced by other federal courts created under Article III**”) (internal citation omitted).

Federal Courts arising under Article III are not courts of general jurisdiction is well settled and United States Federal Court of Claims has the same standing requirements arising under Article III Sections 1 and 2 as held in *Starr International Co. Inc. v. United States*, 856 F.3d 953 (Fed.Cir. 2017), to wit:

**Federal courts are not courts of general jurisdiction**; they have only the power that is authorized by Article III of the Constitution and **the statutes enacted by Congress pursuant thereto.**” *Bender v. Williamsport Area Sch. Dist.*, 475 U.S. 534, 541, 106 S.Ct. 1326, 89 L.Ed.2d 501 (1986). **In keeping with this principle, the doctrine of standing “serv[es] to identify those disputes which are appropriately resolved through the judicial process.”** *Whitmore v. Arkansas*, 495 U.S. 149, 155, 110 S.Ct. 1717, 109 L.Ed.2d 135 (1990). **The Claims Court, “though an Article I court, applies the same standing requirements enforced by other federal courts created under Article III.”** *Anderson v. United States*, 344 F.3d 1343, 1350 n.1 (Fed. Cir. 2003) (citation omitted). The plaintiff bears the burden of showing standing, and because **standing** is “an indispensable part of the plaintiff’s case, each element must be supported in the same way as any other matter on which the plaintiff bears the burden of proof, *i.e.*, with the manner and degree of evidence required at the successive stages of the litigation.” *Lujan v. Defenders of Wildlife*, 504 U.S. 555, 561, 112 S.Ct. 2130, 119 L.Ed.2d 351 (1992).

See also, *Waverley View Investors, LLC. v. United States*, 135 Fed.Cl. 750, 783-784 (Fed.Cl. 2018), to wit:

**“[S]tanding is a threshold jurisdictional issue.”** *Myers Investigative & Sec. Servs., Inc. v. United States*, 275 F.3d 1366, 1369 (Fed. Cir. 2002). **The standing**

**requirements derived from Article III of the United States Constitution also apply to the United States Court of Federal Claims.** See *Starr Int'l Co. v. United States*, 856 F.3d 953, 964 (Fed. Cir. 2017) (quoting *Anderson v. United States*, 344 F.3d 1343, 1350 n.1 (Fed. Cir. 2003) (**holding that the United States Court of Federal Claims, “though an Article I court, ... applies the same standing requirements enforced by other federal courts created under Article III.”**))), petition for cert. filed, No. 17-540 (Oct. 11, 2017). Therefore, a plaintiff must establish “an injury-in-fact that is both fairly traceable to the challenged conduct of the defendant and likely redressable by a favorable judicial decision.” *Figueroa v. United States*, 466 F.3d 1023, 1029 (Fed. Cir. 2006). In addition, the party invoking jurisdiction bears the burden of establishing constitutional standing. See *Myers Investigative*, 275 F.3d at 1369 (quoting *Lujan v. Defs. of Wildlife*, 504 U.S. 555, 561, 112 S.Ct. 2130, 119 L.Ed.2d 351 (1992) (“[T]he party invoking federal jurisdiction bears the burden of establishing [its] elements.”)).

See also *American Bankers Association v. United States*, 135 Fed.Cl. 136, 144 (Fed.Cl. 2017).

In *St. Bernard Parish Government v. United States*, 142 Fed.Cl. 504, 527-528 (Fed.Cl. 2019), to wit:

**Standing is ‘a threshold inquiry that in no way depends on the merits of the case.’** ” *Reoforce, Inc. v. United States*, 853 F.3d 1249, 1264 (Fed. Cir.) (quoting *Izumi Seimitsu Kogyo Kabushiki Kaisha v. U.S. Philips Corp.*, 510 U.S. 27, 31, 114 S.Ct. 425, 126 L.Ed.2d 396 (1993) (per curiam) ), cert. \*denied, — U.S. —, 138 S.Ct. 517, 199 L.Ed.2d 388 (2017); see also *Starr Int'l Co., Inc. v. United States*, 856 F.3d 953, 963 (Fed. Cir. 2017) (citation omitted), cert. denied, — U.S. —, 138 S.Ct. 1324, 200 L.Ed.2d 512 (2018); *Phigenix, Inc. v. Immunogen, Inc.*, 845 F.3d 1168, 1173 (Fed. Cir. 2017) (citing *Massachusetts v. Envtl. Prot. Agency*, 549 U.S. 497, 505, 127 S.Ct. 1438, 167 L.Ed.2d 248 (2007) ); *Canadian Lumber Trade All. v. United States*, 517 F.3d 1319, 1330 (Fed. Cir.), cert. denied, 555 U.S. 819, 129 S.Ct. 344, 172 L.Ed.2d 32 (2008); *Sicom Sys., Ltd. v. Agilent Techs., Inc.*, 427 F.3d 971, 975 (Fed. Cir. 2005) (“**Standing to sue is a threshold requirement in every federal action.**”); *Myers Investigative and Sec. Servs., Inc. v. United States*, 275 F.3d 1366, 1369 (Fed. Cir. 2002) (citing *Steel Co. v. Citizens for a Better Env't*, 523 U.S. 83, 102-04, 118 S.Ct. 1003, 140 L.Ed.2d 210 (1998) ). **The United States Court of Federal Claims, an Article I tribunal, applies the same standing requirements as other federal tribunals created under Article III of the United States Constitution.** See *Weeks Marine, Inc. v. United States*, 575 F.3d 1352, 1359 (Fed. Cir. 2009) (quoting *Anderson v. United States*, 344 F.3d 1343, 1350 n.1 (Fed. Cir.), reh'g and reh'g en banc denied (Fed. Cir. 2003) ); see also *Starr Int'l Co., Inc. v. United States*, 856 F.3d at 964 (citation omitted); *Tinton Falls Lodging Realty, LLC v. United States*, 800 F.3d 1353, 1364 n.4 (Fed. Cir. 2015) (citation omitted); *Abou-el-Seoud v. United States*, 136

Fed.Cl. 537, 555 (2018) (“**The standing requirements, derived from Article III of the United States Constitution, also apply to the United States Court of Federal Claims.**” (citing *Anderson v. United States*, 344 F.3d at 1350 n.1) ); *Square One Armoring Serv., Inc. v. United States*, 123 Fed.Cl. 309, 321 (2015) (“**Although the Court of Federal Claims is not an Article III court, it is well-established that various justiciability doctrines of Article III apply to this court.**” (citations omitted) ).

In *Square One Armoring Serv. Inc. v. United States*, 123 Fed.Cl. 309, 320-321 (Fed.Cl.

2015, to wit:

In addition to establishing that the court possesses jurisdiction over a bid protest dispute, a plaintiff must also meet the **Article III** justiciability requirements.<sup>10</sup> **Article III of the Constitution provides that the “judicial Power of the United States” is vested in courts empowered to decide certain “Cases” and “Controversies.” U.S. Const. art. III. The case or controversy requirement serves a dual function.** *Flast v. Cohen*, 392 U.S. 83, 95, 88 S.Ct. 1942, 20 L.Ed.2d 947 (1968). **First, the case or controversy requirement “limit[s] the business of federal courts to questions presented in an adversary context and in a form historically viewed as capable of resolution through the judicial process.”** *Id.* **Second, the requirement “define[s] the role assigned to the judiciary in a tripartite allocation of power to assure that the federal courts will not intrude into areas committed to the other branches of government.”** *Id.* “Justiciability is the term of art employed to give expression to this dual limitation placed upon federal courts by the case-and-controversy doctrine.” *Id.*

\* \* \*

**Although the Court of Federal Claims is not an Article III court, it is well-established that various justiciability doctrines of Article III** apply to this court. *Anderson v. United States*, 344 F.3d 1343, 1350 n.1 (Fed.Cir.2003); see *First Hartford Corp. Pension Plan & Trust v. United States*, 54 Fed.Cl. 298, 304 n.10 (2002) (“**Although this [c]ourt is not an Article III court, the ‘case or controversy’ requirement of Article III is still applicable.**”) (citing *Freytag v. Comm’r*, 501 U.S. 868, 889, 111 S.Ct. 2631, 115 L.Ed.2d 764 (1991)). “Justiciability has both constitutional and prudential dimensions, and encompasses a number of doctrines under which courts will decline to hear and decide a cause. Though **justiciability** has no precise definition or scope, doctrines of **standing, mootness, ripeness, and political question are within its ambit.**” *Fisher v. United States*, 402 F.3d 1167, 1176 (Fed.Cir.2005); see *Emery Worldwide Airlines, Inc. v. United States*, 47 Fed.Cl. 461, 469 (2000) (“**While Congress created this court under Article I of the U.S. Constitution and the ‘case or controversy’ requirement appears in Article III, the mootness doctrine and other justiciability precepts—including ripeness and standing—have often been properly invoked by this court.**”).

**a. The United States District Court Tribunal Constituted Under Article I Section 8 Clause Is A Court of “General Jurisdiction.”**

The United States District Court “exercising the judicial power of a district court”<sup>3</sup> general jurisdiction (administrative being an legislative court and non-Article III Cases not in Law and Equity using the limits arising under Article III sections 1 and 2) is evidenced in *Eastern Metals Corporation v. Martin*, 191 F.Supp. 245, 248 (S.D.N.Y. 1960), to wit:

**A United States District Court** is an ‘inferior’ court, i.e., inferior to the United States Supreme Court. The **District Court is a tribunal created by Congress under the power given to Congress by Article 1, Section 8, Clause 9**, of the United States Constitution, which provides that Congress shall have power ‘**To constitute Tribunals inferior to the supreme Court**’. *Romero v. International Terminal Operating Co.*, 358 U.S. 354, 79 S.Ct. 468, 3 L.Ed. 368. **The creation and composition of the United States District Courts is presently set forth in T. 28 U.S.C. § 132. A United States District Court has only such jurisdiction as the Congress confers upon the court.**

**The general jurisdiction of United States District Courts is set forth in T. 28 U.S.C. Chap. 85 (§§ 1331 to 1360).**

## **II. Who Is The “UNITED STATES OF AMERICA” And The “UNITED STATES?”**

**A. “UNITED STATES OF AMERICA” and “UNITED STATES” in Case No. 0-16-cv-2547, “Plaintiff” is Identified as “UNITED STATES OF AMERICA.”**

The Mooneys persistently filed and challenged “standing” as who was the “Plaintiff” in Case No. 0-16-cv-2547; and, who was “UNITED STATES OF AMERICA;” and, who was “United States;” and who was the “Counsel for the United States of America;” and, who was the “Counsel for the United States.” All the Mooneys got from “**SUSAN RICHARD NELSON, United States District Judge**” (“NELSON”) was totally Off-Point nonsense with no determinations of the essential elements of the “standing.”

In Case No. 0-16-cv-2547 “UNITED STATES DISTRICT COURT—DISTRICT OF MINNESOTA” filed against the Mooneys, it is an unassailable fact that the “Plaintiff” is

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<sup>3</sup> 28 U.S.C. § 132(c).

identified as “**UNITED STATES OF AMERICA**” as evidenced by **Attachment 1—Summons and Complaint (“Attach 1—Complaint”)**.

It is an unassailable fact that in **Attach 1—Complaint** that “United States” appears ten (10) times stating allegations and claiming property and costs from the Mooneys due to the “United States,” and not the “UNITED STATES OF AMERICA.”

In Case No. 0-16-cv-2547 “UNITED STATES DISTRICT COURT—DISTRICT OF MINNESOTA” filed against the Mooneys, it is an unassailable Fact that “Plaintiff” is identified in the Docket Sheet is the “UNITED STATES OF AMERICA” as evidenced by **Attachment 2—U.S. District Court, U.S. District of Minnesota—Docket Sheet Case No. 0-16-cv-2547 (“Attach 2—Docket Sheet USDC”)**.

As filed in the Complaint with Attachments in this instant Case No. 1-19-cv-987, the “UNITED STATES OF AMERICA” never made an appearance in Case No. 0-16-cv-2547 “UNITED STATES DISTRICT COURT—DISTRICT OF MINNESOTA;” and further, no one that appeared in **NELSON’s court** for the “Plaintiff” confirmed or denied that they were the “Counsel for the United States of America” or confirmed or denied that they were in fact the “Counsel for the United States” even though the Mooneys persistently demanded for the “Plaintiff” to have “standing” concerning the “Plaintiff” to identify itself by “name” and identify who is “counsel for” the “Plaintiff.”

As evidenced in **Attachment 3—Order of Sale (“Attach 3—Order of Sale”)** “**SUSAN RICHARD NELSON, United States District Judge**” (“NELSON”) with the “Plaintiff” identified as “United States of America. But within **Attach 3—Order of Sale** we find (1) “**in favor of plaintiff United States**” (pg. 1); and, (2) “**including the plaintiff United States**” (pg. 2); and, “**at the sole discretion of the United States**” (pg. 4); and, “**the defendants or their**



**agent shall notify counsel for the United States**” (pg. 7). This is the ONLY time the CON of the Case No. 1-19-cv-987 against the Mooneys that “counsel for the United States” or “counsel for the United States of America” appears although the Mooneys persisted to have the “Plaintiff” identify who was “Counsel for the United States of America” or who “Counsel for the United States” to have “standing” in Case No. 0-16-cv-2547 to filed pleadings and appear.

And further, with NELSON in on the “United States” and “United States of America” CON *flows a fortiori* that there is an undisclosed relationship that NELSON is **intentionally and knowingly covering for**; and further, NELSON in her Orders with the Mooneys providing only one public record example of which there are more is evidenced in Attach 3—Order of Sale used both “United States of America” and “United States.”

**B. The Mooneys Filed in the Complaint with the Defendant being “THE UNITED STATES” a/k/a “UNITED STATES OF AMERICA”**

As evidenced with the excerpt in Attachment 4—Complaint in the United States Court of Federal Claims in Case No. 1-19-cv-987 in Docket 1, (“Attach 4—Complaint”) the Mooneys identified the Defendant as “**THE UNITED STATES**” a/k/a/ “UNITED STATES OF AMERICA.” With the FN1 “Judge NELSON HELD that the “UNITED STATES” and “UNITED STATES OF AMERICA” are exactly the same. Briefed below.”

The is the best evidence that the Mooneys have and had being NO ONE to date has identified who has “standing as the “The United States;” or who has “standing” as the “United States of America;” and, who is the “Counsel for the United States” or who is “Counsel for the United State of America.”

The only logical conclusion being that in the “United States District Court” constituted as evidenced in the codified 28 U.S.C. § 132 under the authority “exercising the judicial power of a district court” under **Article I Section 8 Clause 9 “To constitute Tribunals inferior to the**

**supreme Court**” has no Rule of Law on “Standing” that is used and required by the Courts of the United States arising under Article III Sections 1 and 2 “exercising the judicial Power of the United States” in “all Cases, in Law and Equity.”

**C. The United States Court of Federal Claims Has Identified the Plaintiff as the “UNITED STATES OF AMERICA” and not the “The United States.”**

The Mooneys are confused as it is an unassailable fact that in the Mooneys Complaint at Docket 1 evidenced by **Attach 4—Complaint** that the Defendant is Identified as “The United States” as the Plaintiff and not the “United States of America” being an also known as name; and, the Mooney included under “a/k/a UNITED STATES OF AMERICA” as this was the Plaintiff in the Case No. 0-16-cv-2547 was the “United States of America.”

The Mooneys followed the Rule 4 and Rule 10 of the United States Court of Federal Claims Rules to use “United States” as the Defendant with the understanding that the Statutes of the United States use “United States” and not the “United States of America.” The Mooneys only found in the RCFC in “counsel for the United States” in Rule 27 (a)(2) and no provision for “counsel for the United States of America.”

And further, as the Constitution of the United States that was established and ordained did establish and ordain the **“Government of the United States,”**<sup>4</sup> wherein *flows a fortiori* if the

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<sup>4</sup> **Constitution of the United States, Article I Clause 17** “To exercise exclusive Legislation in all Cases whatsoever, over such District (not exceeding ten Miles square), as may, by Cession of particular States, and the Acceptance of Congress, become the Seat of the **Government of the United States**, and to exercise like Authority over all Places purchased by the Consent of the Legislature of the State in which the Same shall be for the Erection of Forts, Magazines, Arsenals, dock-Yards, and other needful Buildings;--And; and,

**Constitution of the United States, Article I Clause 18** “To make all Laws which shall be necessary and proper for carrying into Execution the foregoing Powers, and all other Powers vested by this Constitution in the **Government of the United States**, or in any Department or Officer thereof.

Constitution of the United States, Article III excerpt “and transmit sealed to the Seat of the **Government of the United States**.”

taking of the Mooneys property and money arising under Article III Sections 1 and 2 “exercising the judicial Power of the United States” in “all Cases, in Law and Equity” is clothed within the lawful and legal authority of the Constitution of the United States with the essential elements identified in Foot Note 4 it is a *sine qua non* that the ONLY Real Party with “Standing” is “The United States;” and, NOT the “UNITED STATES OF AMERICA.”

And further, clothed with the “Constitution of the United States” is the authority for “Laws of the United States,” not “Laws of the United States of America” within the boundaries of the several States, as evidenced in the Constitution of the United States in Article III Section 2<sup>5</sup>; and, Article VI Clause 2<sup>6</sup>.

Therefore, the Mooneys Motion the Court to change the Defendant to “The United States” as filed in the Complaint and to explain to the Mooneys the *sua sponte* actions of the Court to use “a/k/a” “UNITED STATES OF AMERICA” instead of “**The United States**” as evidenced in **Attachment 5—Notice of Assignment of Judge for 1-19-cv-987 (“Attach 5—Notice”)**.

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Constitution of the United States, Amendment 12 excerpt “and transmit sealed to the seat of the government of the United States”

<sup>5</sup> Section 2. The **judicial Power** shall extend to **all Cases, in Law and Equity, arising under this Constitution, the Laws of the United States,** and Treaties made, or which shall be made, **under their Authority;**--

<sup>6</sup> This Constitution, and the **Laws of the United States** which shall be made in Pursuance thereof; and all Treaties made, or which shall be made, **under the Authority of the United States,** shall be the **supreme Law of the Land;** and the Judges in every State shall be bound thereby, **any Thing in the Constitution or Laws of any State to the Contrary notwithstanding.**

**D. Margaret E. Sheer Files In With the Plaintiff being “THE UNITED STATES OF AMERICA” But As “The Attorney of Record for the United States.”**

MARGARET E. SHEER (“SHEER”) has filed in an appearance “as the attorney of record for the United States” being evidenced in **Attachment 6—Notice of Appearance of SHEER (“Attach 6—SHEER Appearance”)**.

The Mooneys research was unable to determine if “Counsel for the United States” is exactly the same as “Attorney of record for the United States,” but the confirmed history with the Department of Justice Attorneys must presume that they are not exactly the same otherwise SHEER would of filed an appearance for “Counsel for the United States.”

So who has “standing” for the “Plaintiff” identified as “UNITED STATES OF AMERICA” in **Attach 6—SHEER Appearance of SHEER’s filing?**

**E. *United States of America v. Kriemelmeyer*, 3-19-cr-90 (W.D.Wisc. 2019) We Find “Counsel For The United States of America.” With Enforcing “Tax Laws of the United States and the IRS as an Agency of the United States.**

As evidenced in the docket sheet being **Attachment 7—*United States of America v. Kriemelmeyer*, Case. No. 3-19-cr-90 (W.D.Wisc. 2019)** it is an unassailable fact that “Plaintiff” is the “United States of America.”

In Docket 1, being the Indictment of Kriemelmeyer **Case. No. 3-19-cr-90 (W.D.Wisc. 2019)**, being evidenced in **Attachment 8—Indictment (“Attach 8—Indictment”)** we find the “Plaintiff” is the “UNITED STATES OF AMERICA” but on pg. 1 we find “The **Internal Revenue Service** (IRS) is an **agency of the United States**, within the Department of the Treasury, responsible for **enforcing and administering the tax laws of the United States**.” So does the “United States of America,” *i.e.* “SCHMALE” have “standing” for an “agency of the United States” enforcing the “tax laws of the United States” in **Case. No. 3-19-cr-90 (W.D.Wisc. 2019)?**

Then in Docket 5 of Case. No. 3-19-cr-90 (W.D.Wisc. 2019), a ERIC C. SCHMALE (“SCHMALE”) of the Department of Justice files “[H]ereby makes and enters his appearance in this case as counsel for the United States of America” as evidenced by Attachment 9—Appearance of SCHMALE (“Attach 9—SCHMALE Appearance”). Does SCHMALE have “standing” as “counsel for the United States” or “counsel for the United States of America?” Is SCHMALE enforcing the “tax laws of the United States” by and through the “United States of America?”

**F. United States of America v. Kyle, 3-11-cr-94 (N.D.Tx. 2011), Kyle’s Indictment Owing “United States of America”**

As evidenced in Attachment 10—*United States of America v. Kyle, 3-11-cr-94 (N.D.Tx. 2011) Docket 1 Indictment (Attach 10—Kyle Indictment)* we find on pg. 1 “There was owing to the United States of America an income tax of approximately \$30,211.” So in this Indictment the “Plaintiff” is the “UNITED STATES OF AMERICA” and the “income tax” is owed the “United States of America” and not the “United States;” and the “proper officers of the United States of America.”

**G. United States of America v. Kuyrkendall, 3-09-cr-18 (S.D.Miss. 2009) Docket 1—Indictment “Proper Officer of the United States”**

As evidenced in Attachment 12—*United States of America v. Kuyrkendall 3-09-cr-18 (S.D.Miss. 2011) Docket 1, Indictment (Attach 12—Kuyrkendall Indictment)*), Kyle’s Indictment we seen that the Money to be paid to a “proper officer of the United States.”

**a. Kuyrkendall Appeal to the United States Court of Appeals for the Federal Circuit Docket No. 17-1713 (2017) for United States of America v. Kuyrkendall 3-09-cr-18 (S.D.Miss. 2011)—BRINGER is “counsel for the United States.”**

Kuyrkendall did Appeal the bona fide Article III Appellate Court in United States Court of Appeals for the Federal Circuit Docket No. 17-1713 (2017) of *United States of America v. Kuyrkendall 3-09-cr-18 (S.D.Miss. 2011) conviction.*

In Docket No. 17-1713 Federal Circuit Docket No. 17-1713 (2017) as evidenced in **Attachment 13—Federal Circuit Docket No. 17-1713 (2017), NORAH E. BRINGER of the Department of Justice Filed in “As counsel for United States” (“Attach 13—BRINGER as “counsel for the United States.”** The Federal Circuit Court of Appeals rejected the Appeal so Kuykendall had to file in the United States Court of Appeals for the Fifth Circuit (“Fifth Circuit”).

**b. Kuyrkendall Appeal to the Fifth Circuit Docket No. 17-60335 for *United States of America v. Kuyrkendall* 3-09-cr-18 (S.D.Miss. 2011)—BRINGER is “Counsel for the United States of America”**

In Docket No. 17-60335 Fifth Circuit as evidenced in **Attachment 14— Docket No. 17-60335 Fifth Circuit NORAH E. BRINGER of the Department of Justice Filed in as “counsel for United States of America”** for the very same *United States of America v. Kuyrkendall* 3-09-cr-18 (S.D.Miss. 2011) Case.

So here is evidence of the Appeal from the **very same criminal conviction of *United States of America v. Kuyrkendall* 3-09-cr-18 (S.D.Miss. 2011)** where BRINGER in the Federal Circuit Docket No. 17-1713 is **“counsel for the United States;”** and, in the Fifth Circuit the same BRINGER on the same case being appeals is now changed to **“Counsel for the United States of America.”**

So, which is true “counsel for the United States” or “counsel for the United States of America?” How can “standing” be changing due to the Appellate Court understanding that the Federal Circuit is Article III and the Fifth Circuit isn’t Article III arising under Article III Sections 1 and 2.

**H. In 1913 Suddenly the “United States of America is a Sovereign Body Politic” as the Plaintiff and Defendant in the “District Court of the United States.”**

With the “People of several States” CONNED into believing they were “citizens of the United States” that has no rights of suffrage or right of the elective franchise, *infra.*, and legislators electing the “Senators of the United States;” therein Congress has successfully divested the two parties to the Constitution of the United States reverting back to the “United States of America” as in the Articles of Confederation.

By checking in Westlaw it is easily validated that it took from about 1913 to 1916 to get all of the attorneys to use only the “United States of America” instead of the “United States” as Plaintiff or Defendant that was used from 1789 till 1913.

The “United States of America is a sovereign body politic” is evidenced by the public record of filed in Pacer Cases and is filed in the public record in Palmer, Alaska in the Recording District of 311 **Attachment 15—Palmer Record District 311 “United States of America is a sovereign body politic” No. “2018-013613-0” (“Attach 15—USA Sovereign Body Politic”)** this is self-authenticating under evidence Rule 901(7).

Who is the “United States of America” that filed into all of the “District Courts of the United States” until the establishment of the “United States District Court” of 28 U.S.C. § 132 being an Article I Section 8 Clause 9<sup>7</sup> “to **constitute inferior tribunals** to the supreme Court,” *infra.*

And who is the “sovereign body politic” that magically appeared after the Seventeenth Amendment of 1913 wherein logically the ONLY answer is “Congress” legislating for only “citizens of the United States.”

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<sup>7</sup> *Eastern Metals Corporation v. Martin*, 191 F.Supp. 245, 248 (S.D.N.Y. 1960); *United States v. Roberts*, 618 F.2d 530, 546 (9<sup>th</sup> Cir. 1980).

If the “United States of America is a sovereign body politic” and the “United States” is exactly the same as “United States of America” therein if *flows a fortiori* that the “United States is a sovereign body politic.” Where is the Rule of Law and Due Process of Law as these LIES just keep getting bigger as the Mooneys are overwhelmed in proving all of the LIES by NELSON and PAHL.

The Mooneys found in the Complaint (this Complaint that is taken to be true is by Highest level of People deemed to know the law) in *State of New York, City of New York, State of Colorado, State of Connecticut, State of Delaware, District of Columbia, State of Hawaii, State of Illinois, State Maryland, Commonwealth of Massachusetts, State of Michigan, State of Minnesota, State of Nevada, State of New Jersey, State of New Mexico, State of Oregon, Commons wealth of Pennsylvania, State of Rhode Island, State of Vermont, Commonwealth of Virginia, State of Wisconsin, City of Chicago and County* excerpt evidenced by **Attachment 16—*State of New York, et al v. USA et al, 1-19-cv-4676 (S.D.N.Y. 2019)* (“Attach 16—Complaint in New York”)** that the *State of New York* and others are all a “**sovereign State of the United States of America**” including the *State of Minnesota* and none are one of the several States. Is this the same “United States of America that is sovereign body politic?”

There are many, many more examples but his established the unassailable Fact that “State of Minnesota” is a “Sovereign State of the United States of America” therein *flows a fortiori* that Minnesota is not one of the several States of the Union of States in the Constitution of the United States.

#### **I. United States of America Can Be Sued Under 5 U.S.C. § 702**

The Mooneys were shocked finding that the “United States of America” can be sued under 5 U.S.C. § 702 as an agency.

**How can the “United States” and “United States of America” be exactly the same**



**but only the “United States” can be sued under 28 U.S.C. 1491 rule 4 and rule 10; and, the “United States of America” can be sued under 5 U.S.C. § 702?**

**In Attach 16—Complaint in New York, pg. 10 “37. Defendant the United States of America is sued as allowed by 5 U.S.C. § 702.”**

5 U.S.C. § 702 has to do with agencies being able to sue under the Administrative Procedure Act of 1946 as amended, to wit:

A person suffering legal wrong because of agency action, or adversely affected or aggrieved by agency action within the meaning of a relevant statute, is entitled to judicial review thereof. An action in a court of the United States seeking relief other than money damages and stating a claim that an agency or an officer or employee thereof acted or failed to act in an official capacity or under color of legal authority shall not be dismissed nor relief therein be denied on the ground that it is against the United States or that the United States is an indispensable party. The United States may be named as a defendant in any such action, and a judgment or decree may be entered against the United States: *Provided*, That any mandatory or injunctive decree shall specify the Federal officer or officers (by name or by title), and their successors in office, personally responsible for compliance. Nothing herein (1) affects other limitations on judicial review or the power or duty of the court to dismiss any action or deny relief on any other appropriate legal or equitable ground; or (2) confers authority to grant relief if any other statute that grants consent to suit expressly or impliedly forbids the relief which is sought.

**J. United States of America is an agency of the United States**

In *Mallinckrodt Inc. v. United States Food and Drug Administration , et al*, 2015 WL 13091366, 8-14-cv-3607 (D.Maryland 2014) Dkt. 47, “**United States of America** is named as a [D]efendant pursuant to **5 U.S.C. §§ 702-703**, because this is an action for judicial review of actions of any **agency of the United States** that have affected Plaintiff adversely.”

In *Goodman v. United States of America*, Appellate Brief, (10<sup>th</sup> Cir. 2006 – 05-1440) “The mandamus statute clearly states that the mandamus directs an officer or employee of the United States, or an agency thereof to perform a duty owed to a plaintiff. **Although the United States of America is an agency of the United States it lacks the Sovereign Immunity that the**

**United States can claim.”**

**K. Sovereign Power is Posited in the People of These United States.**

The sovereign Power is vested ONLY in the People of these United States as also confirmed in *In Martin v. Hunter's Lessee*, 14 U.S. 304, 324-325 (1816), to wit:

The **constitution of the United States was ordained and established**, not by the states in their **sovereign capacities**, but emphatically, as the preamble of the constitution declares, by **'the people of the United States.'** There can be no doubt that it was competent to the people to invest the general with all the powers which they might deem proper and necessary; to extend or restrain these powers according to their own good pleasure, and to give them a paramount and supreme authority. As little doubt can there be, that the people had a right to prohibit to the states the exercise of any powers which were, in their judgment, incompatible with the objects of the general compact; to make the powers of the state governments, in given cases, **subordinate to those of the nation, or to reserve to themselves those sovereign authorities which they might not choose to delegate to either.** The constitution was not, therefore, necessarily carved out of existing state sovereignties, **nor a surrender of powers already existing in state institutions, for the powers of the states depend upon their own constitutions;** and the people of every state had the right to modify and restrain them, according to their own views of the policy or principle. On the other hand, **it is perfectly clear that the sovereign powers vested in the state governments, by their respective constitutions, remained unaltered and unimpaired, except so far as they were granted to the government of the United States.**

**L. The Government can Claim No Power Which are not Granted by the Constitution of the United States.**

This “United States of America is a sovereign body politic,” **Attach 15—USA Sovereign Body Politic**, is totally foreign to the Constitution of the United States and Congress under the guise or CON can the “United States of America” claim to be a “sovereign body politic” and then to only use this in the current “United States District Courts” (Article I Section 8 Clause 9)<sup>8</sup> legislative courts under the control of Congress.

In *Martin v. Hunter's Lessee*, 14 U.S. 304, 325-326 (1816), to wit:

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<sup>8</sup> *Eastern Metals Corporation v. Martin*, 191 F.Supp. 245, 248 (S.D.N.Y. 1960); *United States v. Roberts*, 618 F.2d 530, 546 (9<sup>th</sup> Cir. 1980).

They have been positively recognized by one of the articles in amendment of the constitution, which declares, that '**the powers not delegated to the United States by the constitution, nor prohibited by it to the states, are reserved to the states respectively, or to the people.**' The government, then, of the **United States, can claim no powers which are not granted to it by the constitution,** and the **powers actually granted, must be such as are expressly given, or given by necessary implication.**

See *Edye v. Robertson*, 18 F. 135, 142-144 (Cir.Ct.E.D.N.Y. 1883) [Important Other Memorandum within *Edye* also—Constitutional Construction, General Power of Commerce and Business, What is Not within the Power of Congress, Powers Concurrent, Limitation on Power of Taxation, Restrictions on the Power of Congress, Treaties and Acts of Congress as Supreme Law, Passenger Tax], to wit:

**POWERS OF UNITED STATES GOVERNMENT.** By the revolution the powers of government **devolved upon the people of the United States; FN2, the body of electors composing the state; FN3, the sovereign people;** every citizen being a constituent member, **FN4, who had the power to invest the general government with all the powers they might deem proper and necessary, and to prohibit the states from exercising any powers incompatible with the objects of the general compact. FN5. The government of the United States is one of delegated powers alone, limited in the number of powers enumerated in the federal constitution, but supreme within the scope of its delegated powers, FN6, while state constitutions are but limitations on sovereign powers already existing; FN7, and it is clothed with absolute sovereignty to the extent of its powers, FN8, separate and distinct from state sovereignty, FN9, although they may operate on the same subject; FN10, but in case of conflict the general government is supreme. FN11. The powers actually granted must be such as are expressly given, or given by necessary implication; FN12. and in the exercise of all those means, and the employment of all those agencies and instrumentalities, 'necessary and proper for carrying into execution its granted powers,' the government of the United States is as supreme and independent as the states which created it. FN13. Whenever any act done under its authority is challenged, the proper sanction must be found in its charter, or the act is ultra vires and void. FN14. The constitution divides the government into three departments,—the executive, legislative, and judicial,—the lines of separation being clearly defined and closely followed, neither being permitted to encroach on the power exclusively confided to the other. FN15. Among the powers expressly granted is the power of taxation, FN16 which is also granted by necessary implication as a means in the exercise of other powers expressly granted; FN 17, and the exercise of this power is vested in the legislative department, with which the judiciary cannot interfere. FN18.**

**FN2** *McCulloch v. Maryland*, 4 Wheat. 316; *Dartmouth College Case*, 4 Wheat. 518; *Green v. Biddle*, 8 Wheat. 1; *Ogden v. Saunders*, 12 Wheat. 213; *Cherokee Nation v. Georgia*, 5 Pet. 1; **FN3** *Penhallow v. Doane*, 3 Dall. 93. **FN4** *Scott v. Sandford*, 19 How. 404; **FN5** *Martin v. Hunter's Lessee*, 1 Wheat 325. **FN6** *U.S. v. Cruikshank*, 92 U.S. 550; 1 Woods, 308; *McCulloch v. Maryland*, 4 Wheat. 316; *Scott v. Sandford*, 19 How. 393; *Ableman v. Booth*, 21 How. 503; *Lane Co. v. Oregon*, 7 Wall. 76; *Dobbins v. Erie Co.* 16 Pet. 435; *Gibbons v. Ogden*, 9 Wheat. 1; *Briscoe v. Bank of Ky.* 11 Pet. 257; *Fraser v. State*, 3 Tex.Ct.App. 273; *Fifield v. Close*, 15 Mich. 505; *State v. Garton*, 32 Ind. 1; *State v. Gibson*, 36 Ind. 389; *People v. Brady*, 40 Cal. 198; *Bradwell v. State*. 16 Wall. 130. **FN7** *Ohio Life Ins. & T. Co. v. Debolt*, 16 How. 428. **FN8** *Metrop. Bank v. Van Dyck*, 27 N.Y. 407. **FN9** *Ableman v. Booth*, 21 How. 506; *Newell v. People*, 7 N.Y. 93; *People v. N.Y. Cent. R. Co.* 24 N.Y. 486; *Metrop. Bank v. Van Dyck*, 27 N.Y. 411. **FN10** *Brown v. Maryland*, 12 Wheat. 419; *Weston v. Charleston*, 2 Pet. 449; *Dobbins v. Erie Co.* 16 Pet. 435; *Collector v. Day*, 11 Wall. 113; *Nat. Bank v. Com.* 9 Wall. 353; *Sweatt v. Boston, etc., R. Co.* 5 N.B.R. 249; *Passenger Cases*, 7 How. 283; *Tarble's Case*, 13 Wall. 397. **FN11** *Tarble's Case*, 13 Wall. 397; *Matter of Farrand*, 1 Abb. (U.S.) 146. **FN12** *Andrews v. Auditor*, 28 Grat. 121. **FN13** *Id.*; *Bank of Commerce v. N.Y. City*, 2 Black, 620; *Bank Tax Case*, 2 Wall. 200; *Osborn v. Bank of U.S.* 9 Wheat 738. **FN14** *Pacific Ins. Co. v. Soule*, 7 Wall. 444. **FN15** *Kilbourn v. Thompson*, 103 U.S. 168; *Ex parte Stephens*, 70 Mass. 559; *Hayburn's Case*, 2 Dall. 409, note. **FN16** Const. U.S. art. 1, Sec. 8, subd. 1. **FN17** *Id.* subd. 18. **FN18** *Id.* subd. 1.

\* \* \*

**EXECUTION OF POWERS AND ENFORCEMENT OF RIGHTS.** The constitution does not profess to enumerate the means by which the powers it confers may be executed. If the means are appropriate, the necessity for their use is to be determined by congress alone. **FN34.** **If the constitution guaranties a right, the national government is clothed with authority to enforce it;** **FN35** and one method may be applicable to one **fundamental right**, while another may not So **FN36** a side discretion is left to congress to determine what is necessary. **FN37** In the exercise of its power 'to lay and collect taxes, duties, imposts, and excises, ' congress may, to enforce their payment, authorize the distraint and sale of either real or personal property without 'due process of law.' **FN38.**

**FN34** *McCulloch v. Maryland*, 4 Wheat. 316; *Metropolitan Bank v. Van Dyck*, 27 N.Y. 400. **FN35** *U.S. v. Cruikshank*, 92 U.S. 542; 1 Woods, 308; *Prigg v. Com.* 16 Pet. 539. **FN36** *U.S. v. Cruikshank*, 92 U.S. 542; 1 Woods, 308. **FN37** *Legal-tender Cases*, 12 Wall 534; *Low v. Cent. Pac. R. Co.* 52 Cal. 63. **FN38** *Springer v. U.S.* 102 U.S. 586.

**RESTRICTIONS ON THE POWER OF CONGRESS.** The power of congress to interfere with exports is taken away by the provision of the constitution that 'no

tax or duty shall be laid on articles exported from any state; **FN 69** ‘but a charge for a stamp on a package of tobacco intended for export, made as a means to prevent fraud, is not a tax on exports; **FN70** nor is an act regulating commercial intercourse with the insurrectionary states and imposing duties thereon. **FN71** **The first 10 amendments to the federal constitution are restrictions on the power of congress; they do not apply to the states;** **FN72** and so of the fifth amendment, which has no reference to the exercise of the powers of state governments. **FN73.**

**FN69** Const. U.S. art. 1, Sec. 9, subd. 5; *Hylton v. U.S.* 3 Dall. 171; *The Williams*, *Hall's Law J.* 255. **FN70** *Pace v. Burgess*, 92 U.S. 372. **FN71** *Folsom v. U.S.* 4 Ct.Cl. 366. **FN72** *Barron v. Baltimore*, 7 Pet. 250; *Livingston v. Moore*, 7 Pet. 469; *Bald.* 424; *Fox v. Ohio*, 5 How. 434; *Smith v. Maryland*, 18 How. 76; *Withers v. Buckley*, 20 How. 90; 29 Miss. 21; *Legal-tender Cases*, 12 Wall. 535; *North Mo. R. Co. v. Maguire*, 20 Wall. 46; 49 Mo. 490; *Edwards v. Elliott*, 21 Wall. 557; *Twitchell v. Com.* 7 Wall. 325; *Pervear v. Com.* 5 Wall. 479; *U.S. v. Cruikshank*, 92 U.S. 552; *1 Woods*, 308; *U.S. v. Rhodes*, 1 Abb.(U.S.) 43; *Colt v. Eves*, 12 Conn. 243; *Jackson v. Wood*, 2 Cow. 819; *Murphy v. People*, Id. 815; *Barker v. People*, 3 Cow. 686; *Hill v. State*, 53 Ga. 472; *Baker v. Wise*, 16 Grat. 139; *Bryan v. State*, 4 Iowa, 349; *State v. Barnett*, 3 Kan. 250; *Com. v. Hitchings*, 71 Mass. 482; *Com. v. Pomeroy*, Id. 486; *State v. Schricker*, 29 Mo. 265; *State v. Millain*, 3 Nev. 407; *Astor v. New York*, 37 N.Y.Super. 560; *State v. Paul*, 5 R.I. 185; *James v. Com.* 12 Serg.& R. 220; *Lincoln v. Smith*, 27 Vt. 328; *Livingston v. Mayor*, etc., 8 Wend. 85; *Matt. of Smith*, 10 Wend. 449; *Lee v. Tillotson*, 24 Wend. 337. **FN73** *Kelly v. Pittsburgh*, 104 U.S. 79; *Withers v. Buckley*, 20 How. 84; *Davidson v. New Orleans*, 96 U.S. 97.

See also *Tennessee v. United States Department of State*, 329 F.Supp.3d 597, 621-622

(W.D.Tenn. 2018).

### **III. Conclusion**

Therefore, the Mooneys have with due diligence pursued who has “standing” as “United States;” and/or, who has “standing” as “United States of America;” and, who is the “sovereign body politic” in “United States is a sovereign body politic” with no one providing “standing” and their specific identity to the Mooneys.

The Mooneys have with due diligence pursued who is “counsel for the United States” and/or who is “Counsel for the United States of America” with ZERO success to date.

The Mooneys are being prejudiced and denied Due Process of Law if the "Plaintiff" does not establish on the Record its "Standing" and who is the "Counsel for the United States" and/or who is "Counsel for the United States of America."

And further, the Mooneys Motion the Court that using the rules of common law and equity (28 U.S.C. § 2515" and the "standing cites, *supra.* that the Court operate as an Article III Section 1 and 2 Court of the United States) for "standing" to force any party who as an "Defendant" enters in this instant Cases to provide their true identity; and, to provide the relationship being the "United States" and the "United States of America;" and, provide who is this "sovereign body politic" of the "United States of America:" and to provide how they have "standing" in an Article III Sections 1 and 2 of the United States Court of Federal Claims.

And further, the Mooneys Motion the Court to change this instant case to the "The United States" as primary Plaintiff and not the "United States of America" as filed as the "Government of the United States" is still in power (hopefully).

The Mooneys are being denied Due Process of Law and a Trial under Article III Sections 1 and 2 "exercising the judicial Power of the United States" in "all Cases, in Law and Equity."

My Hand, 

My Hand, 

**IV. Certificate of Service**

I certify that this Expedited Motion and Attachments were mailed to the following parties via USPS first Class prepaid with two copies to the United States Court of Federal Claims and one copy to the Attorney who Standing has not appeared to enter this instant Case, to wit:

**MARGARET ELIZAETH SHEER**

U.S. Dept. of Justice, Tax Div. (G)

Ben Franklin Station

P.O. Box 26

Washington, D.C.

202-307-6627 Phone

202-514-9440 Fax

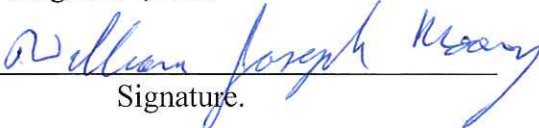
Margaret.e.sheer@usdoj.gov

United States Court of Federal Claims

717 Madison Place, NW

Washington, D.C. 20439

Date: August 9<sup>th</sup>, 2019

  
\_\_\_\_\_  
Signature.

U.S. District Court for the District of Minnesota  
Form 10-1 (Rev. 02/09) Summons in a Civil Action

UNITED STATES DISTRICT COURT  
for the  
District of Minnesota

United States of America,

*Plaintiff,*

v.

Case No. 0:16-cv-02547 SRN-LIB

William J. Mooney, et al.,

*Defendant.*

SUMMONS IN A CIVIL ACTION

To: William J. Mooney

A lawsuit has been filed against you.

Within 21 days after service of this summons on you (not counting the day you received it) - or 60 days if you are the United States or a United States agency, or an officer or employee of the United States described in Fed. R. Civ. P. 12 (a)(2) or (3) - you must serve on the plaintiff an answer to the attached complaint or a motion under Rule 12 of the Federal Rules of Civil Procedure. The answer or motion must be served on the plaintiff or plaintiff's attorney, whose name and address are:

Michael R Pahl  
PO Box 7238 Ben Franklin Station  
Washington, DC  
20044

If you fail to respond, judgment by default may be entered against you for the relief demanded in the complaint. You also must file your answer or motion with the court.

RICHARD D. SLETTEN, CLERK OF  
COURT

By:

 *Amy K Linner*

Signature of Clerk or Deputy Clerk

Amy Linner

Date of Issuance: July 28, 2016



VC-440 (Rev. 02/09) Summons in a Civil Action

## Summons and Complaint Return of Service

Case No. 0:16-cv-02547-SRN-LJB

A copy of the Summons and Complaint has been served in the manner indicated below:

Name of Defendant Served: William J. Mooney

Date of Service: \_\_\_\_\_

### Method of Service

\_\_\_\_\_ Personally served at this address:

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

\_\_\_\_\_ Left copies at defendant's usual place of abode with (name of person):

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

\_\_\_\_\_ Other (specify):

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

\_\_\_\_\_ Returned unexecuted (reason):

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

Service Fees: Travel \$ \_\_\_\_\_ Service \$ \_\_\_\_\_ Total \$ \_\_\_\_\_

### Declaration of Server

I declare under the penalty of perjury that the information contained in this Return of Service is true and correct.

Name of Server: \_\_\_\_\_

Signature of Server: \_\_\_\_\_

Date: \_\_\_\_\_

Server's Address: \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

AO 140 (Rev. 02-09) Summons in a Civil Action

UNITED STATES DISTRICT COURT  
for the  
District of Minnesota

United States of America,

*Plaintiff,*

v.

Case No. 0:16-cv-02547-SRN-LIB

William J. Mooney, et al.,

*Defendant.*

---

SUMMONS IN A CIVIL ACTION

To: Joni T. Mooney

A lawsuit has been filed against you.

Within 21 days after service of this summons on you (not counting the day you received it) - or 60 days if you are the United States or a United States agency, or an officer or employee of the United States described in Fed. R. Civ. P. 12 (a)(2) or (3) - you must serve on the plaintiff an answer to the attached complaint or a motion under Rule 12 of the Federal Rules of Civil Procedure. The answer or motion must be served on the plaintiff or plaintiff's attorney, whose name and address are:

Michael R Pahl  
PO Box 7238 Ben Franklin Station  
Washington, DC  
20044

If you fail to respond, judgment by default may be entered against you for the relief demanded in the complaint. You also must file your answer or motion with the court.

RICHARD D. SLETTEN, CLERK OF  
COURT

By:



Signature of Clerk or Deputy Clerk

Amy Linner

*K Linner*

Date of Issuance: July 28, 2016

AO 440 (Rev. 02/09) Summons in a Civil Action

### Summons and Complaint Return of Service

Case No. 0:16-cv-02547-SRN-LIB

A copy of the Summons and Complaint has been served in the manner indicated below:

Name of Defendant Served: Joni T. Mooney

Date of Service: \_\_\_\_\_

### Method of Service

\_\_\_\_ Personally served at this address:

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

\_\_\_\_ Left copies at defendant's usual place of abode with (name of person):

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

\_\_\_\_ Other (specify):

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

\_\_\_\_ Returned unexecuted (reason):

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

Service Fees: Travel \$\_\_\_\_\_ Service \$\_\_\_\_\_ Total \$\_\_\_\_\_

### Declaration of Server

I declare under the penalty of perjury that the information contained in this Return of Service is true and correct.

Name of Server: \_\_\_\_\_

Signature of Server: \_\_\_\_\_

Date: \_\_\_\_\_

Server's Address: \_\_\_\_\_

\_\_\_\_\_  
\_\_\_\_\_

AO 410 (Rev. 02-09) Summons in a Civil Action

UNITED STATES DISTRICT COURT  
for the  
District of Minnesota

United States of America,

*Plaintiff,*

v.

Case No. 0:16-cv-02547--SRN LIB

William J. Mooney, et al.,

*Defendant.*

SUMMONS IN A CIVIL ACTION

To: Harbor Holdings, Mid-Atlantic Trustees and Administrators

A lawsuit has been filed against you.

Within 21 days after service of this summons on you (not counting the day you received it) - or 60 days if you are the United States or a United States agency, or an officer or employee of the United States described in Fed. R. Civ. P. 12 (a)(2) or (3) - you must serve on the plaintiff an answer to the attached complaint or a motion under Rule 12 of the Federal Rules of Civil Procedure. The answer or motion must be served on the plaintiff or plaintiff's attorney, whose name and address are:

Michael R Pahl  
PO Box 7238 Ben-Franklin Station  
Washington, DC  
20044

If you fail to respond, judgment by default may be entered against you for the relief demanded in the complaint. You also must file your answer or motion with the court.

RICHARD D. SLETTEN, CLERK OF  
COURT

By:



Signature of Clerk or Deputy Clerk

Amy Linner

Date of Issuance: July 28, 2016

AO 440 (Rev. 02-09) Summons in a Civil Action

### Summons and Complaint Return of Service

Case No. 0:16-cv-02547-SRN-LIB

A copy of the Summons and Complaint has been served in the manner indicated below:

Name of Defendant Served: Harbor Holdings, Mid-Atlantic Trustees and Administrators

Date of Service: \_\_\_\_\_

### Method of Service

\_\_\_\_ Personally served at this address:

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

\_\_\_\_ Left copies at defendant's usual place of abode with (name of person):

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

\_\_\_\_ Other (specify):

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

\_\_\_\_ Returned unexecuted (reason):

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

Service Fees: Travel \$ \_\_\_\_\_ Service \$ \_\_\_\_\_ Total \$ \_\_\_\_\_

### Declaration of Server

I declare under the penalty of perjury that the information contained in this Return of Service is true and correct.

Name of Server: \_\_\_\_\_

Signature of Server: \_\_\_\_\_

Date: \_\_\_\_\_

Server's Address: \_\_\_\_\_

\_\_\_\_\_  
\_\_\_\_\_

UNITED STATES DISTRICT COURT  
DISTRICT OF MINNESOTA

United States of America,	)	
	)	
Plaintiff,	)	
	)	
v.	)	Case No.:
	)	
William J. Mooney, Joni T. Mooney,	)	
and Harbor Holdings, Mid-Atlantic	)	
Trustees and Administrators,	)	
	)	
Defendants.	)	

**Complaint**

The United States of America, under the provisions of 26 U.S.C. §§ 7401 and 7403, with the authorization of the Secretary of the Treasury and at the direction of the Attorney General of the United States, brings this action against the above defendants to reduce federal tax and penalty assessments to judgment and enforce federal tax liens on property located in this district. In support thereof, the United States alleges as follows:

**Jurisdiction and Parties**

1. Jurisdiction over this action is conferred upon this Court under 28 U.S.C. §§ 1331, 1340 and 1345 and 26 U.S.C. §§ 7402 and 7403. Venue in this district is proper because the liabilities for the taxes and penalties accrued in this district and the defendants, William J. Mooney and Joni T. Mooney, reside in this district.  
28 U.S.C. §§ 1391 and 1396.

2. William J. Mooney resides at 409 6<sup>th</sup> Avenue, Northwest. Little Falls, Minnesota, within the jurisdiction of this court, and is a taxpayer against whom federal tax and penalty assessments were made.
3. Joni T. Mooney resides at 409 6<sup>th</sup> Avenue, Northwest. Little Falls, Minnesota, within the jurisdiction of this court, and is a taxpayer against whom federal tax and penalty assessments were made.
4. Harbor Holdings, Mid-Atlantic Trustees and Administrators ("Harbor Holdings"), is named as a party under 26 U.S.C. § 7403(b) because it may claim an interest in the property upon which the United States seeks to enforce its liens.
5. The property upon which the United States seeks to enforce federal tax liens is located at 409 6<sup>th</sup> Avenue Northwest, Little Falls, Minnesota with a legal description of Lots 9, 10, 11, 12, and 13, all in Block 11 of Thayer's Addition to the City of Little Falls, according to the plat thereof, and situate in Morrison, County, Minnesota ("the property").

**Count I - Reduce to Judgment Federal  
Income Tax Assessments Against William J. Mooney**

6. The United States incorporates by reference the allegations in paragraphs 1 through 5 above.
7. On the following dates and for the following tax periods a delegate of the Secretary of the Treasury of the United States made the following federal income tax assessments against William J. Mooney:

<b>Tax Year</b>	<b>Assessment Date</b>	<b>Unpaid Assessed Balance of Tax, Penalty and Interest</b>	<b>Amount Owed as of August 1, 2016</b>
2002	08/17/2006	\$ 20,557.59	\$ 21,057.44
2003	12/18/2006	\$ 3,507.87	\$ 3,593.14
2004	12/18/2006	\$ 30,546.41	\$ 31,289.13
2013	06/02/2014	\$ 1,543.20	\$ 1,649.44
2014	07/20/2015	\$ 1,595.46	\$ 1,792.95
		<b>Total:</b>	<b>\$ 59,382.10</b>

On or about the dates of assessments, a delegate of the Secretary of the Treasury gave notices of the assessments to William J. Mooney and made demands for payment.

8. Despite the notices of the assessments and demands for payment, William J. Mooney has failed, neglected, or refused to fully pay the assessments listed above and there will be due and owing \$ 59,382.10, including statutory interest and additions according to law, as of August 1, 2016. Statutory interest and additions according to law continue to accrue.

**Count II - Reduce to Judgment Federal  
Income Tax Assessments Against Joni T. Mooney**

9. The United States incorporates by reference the allegations in paragraphs 1 through 5 above.
10. On the following dates and for the following tax periods a delegate of the



Secretary of the Treasury of the United States made the following federal income tax assessments against Joni T. Mooney:

<b>Tax Year</b>	<b>Assessment Date</b>	<b>Unpaid Assessed Balance of Tax, Penalty, and Interest</b>	<b>Amount Owed as of August 1, 2016</b>
2002	08/17/2006	\$ 20,557.59	\$ 21,057.44
2003	12/18/2006	\$ 3,507.87	\$ 3,593.14
2013	06/02/2014	\$ 1,543.20	\$ 1,649.44
2014	07/20/2014	\$ 1,595.46	\$ 1,792.95
		<b>Total:</b>	<b>\$ 28,092.97</b>

On or about the dates of assessments, a delegate of the Secretary of the Treasury gave notices of the assessments to Joni T. Mooney and made demands for payment.

11. Despite the notices of the assessments and demands for payment, Joni T. Mooney has failed, neglected, or refused to fully pay the assessments listed above and there will be due and owing \$ 28,092.97, including statutory interest and additions according to law, as of August 1, 2016. Statutory interest and additions according to law continue to accrue.

**Count III - Reduce to Judgment Federal  
Penalty Assessments Against William J. Mooney**

12. The United States incorporates by reference the allegations in paragraphs 1 through 8 above.
13. On the following dates and for the following tax periods a delegate of the

Secretary of the Treasury of the United States made the following federal penalty assessments under 26 U.S.C. § 6702 against William J. Mooney for filing frivolous federal income tax returns:

<b>Tax Year</b>	<b>Assessment Date</b>	<b>Unpaid Assessed Balance</b>	<b>Amount Owed as of August 1, 2016</b>
2004 (6702)	07/11/2011	\$ 5,817.18	\$ 5,958.61
2005 (6702)	03/14/2011	\$ 5,891.15	\$ 6,034.38
2006 (6702)	07/11/2011	\$ 5,713.03	\$ 5,851.93
2007 (6702)	02/28/2011	\$ 5,898.08	\$ 6,041.48
2008 (6702)	09/05/2011, 06/12/2011	\$ 11,609.55	\$ 11,891.84
		Total:	\$ 35,778.24

On or about the dates of assessments, a delegate of the Secretary of the Treasury gave notices of the assessments to William J. Mooney and made demands for payment.

14. Despite the notices of the assessments and demands for payment, William J. Mooney has failed, neglected, or refused to fully pay the assessments listed above and there will be due and owing \$35,778.24, including statutory interest and additions according to law, as of August 1, 2016. Statutory interest and additions according to law continue to accrue.

**Count IV - Reduce to Judgment Federal  
Penalty Assessments Against Joni T. Mooney**

15. The United States incorporates by reference the allegations in paragraphs 1 through 5, 10, and 11 above.
16. On the following dates and for the following tax periods a delegate of the Secretary of the Treasury of the United States made the following federal penalty assessments under 26 U.S.C. § 6702 against Joni T. Mooney for filing frivolous federal income tax returns:

<b>Tax Year</b>	<b>Assessment Date</b>	<b>Unpaid Assessed Balance</b>	<b>Amount Owed as of August 1, 2016</b>
2004 (6702)	07/11/2011	\$ 5,000.00	\$ 5,851.93
2005 (6702)	04/25/2011, 03/14/2011	\$10,112.73	\$11,920.85
2006 (6702)	07/11/2011	\$ 5,000.00	\$ 5,851.93
2007 (6702)	02/28/2011	\$ 5,138.00	\$ 6,076.08
2008 (6702)	09/05/2011	\$ 5,000.00	\$ 5,816.11
		Total:	\$35,516.90

On or about the dates of assessments, a delegate of the Secretary of the Treasury gave notices of the assessments to Joni T. Mooney and made demands for payment.

17. Despite the notices of the assessments and demands for payment, Joni T. Mooney has failed, neglected, or refused to fully pay the assessments listed above

and there will be due and owing \$35,516.90, including statutory interest and additions according to law, as of August 1, 2016. Statutory interest and additions according to law continue to accrue.

**Count V—Enforce Liens on Real Property**

18. William J. Mooney and Joni T. Mooney acquired the property by deed dated February 26, 1982.
19. William J. Mooney and Joni T. Mooney participated in an abusive tax promotion promoted by an entity known as Mid-Atlantic Trustees and Administrators.
20. As part of this abusive promotion, William J. Mooney and Joni T. Mooney set up Harbor Holdings as a supposed “pure trust” to take title to the property.
21. On September 20, 2004, the Harbor Holdings “trust” was created, naming Ronald Ottaviano and Michael Balice as the trustees.
22. Also on September 20, 2004, the trustees of Harbor Holdings, Ronald Ottaviano and Michael Balice, named William J. Mooney as the “General Manager” of Harbor Holdings.
23. On October 4, 2004, William J. Mooney purported to transfer the property to Harbor Holdings through a document known as a “Certificate of Exchange.”
24. On October 17, 2004, Harbor Holdings held a meeting according to which Harbor Holdings agreed that “William Mooney” has “right of survivorship . . . [and] homestead right to reside at the property indefinitely.”

25. By quit-claim deed recorded on November 1, 2004, William J. Mooney and Joni T. Mooney purported to convey their interest in the property to Harbor Holdings, Mid-Atlantic Trustees and Administrators, Trustee.
26. "Mid-Atlantic Trustees and Administrators" was the name used by the promoters, Michael Balice and Ronald Ottaviano, to promote an abusive tax scheme where customers used sham trusts to hide their income and assets from the IRS.
27. Michael Balice and Ronald Ottaviano were later indicted in the District of New Jersey for federal tax crimes relating to their promotion of sham trusts to hide their customers' income and assets from the IRS, found guilty by a jury, and sentenced to several years in federal prison.
28. After purporting to transfer the property to Harbor Holdings, for the 2004 to 2008 tax years, William J. Mooney and Joni T. Mooney filed frivolous federal income tax returns for which penalties were assessed against them under 26 U.S.C. § 6702, as set forth above.
29. Harbor Holdings paid either no or inadequate consideration to William J. and Joni T. Mooney in exchange for record ownership of the property.
30. At no time since 2004 has Harbor Holdings exercised dominion or control over the property, enjoyed the benefits of the property, or treated the property as if it belongs to it.
31. Since the purported transfer of the property to Harbor Holdings, William J. and Joni T. Mooney have resided at, enjoyed the benefits of, and paid for all costs associated with the property.

32. William J. and Joni T. Mooney are the named insureds under the current homeowners insurance on the property.
33. Harbor Holdings holds title to the property as the nominee of William J. and Joni T. Mooney.
34. Under 26 U.S.C. §§ 6321 and 6322, on the dates of assessment set forth above, federal tax liens arose in favor of the United States upon all property and rights to property belonging to William J. and Joni T. Mooney, including their interest in the property.
35. Notices of federal tax liens referencing the assessments against William J. and Joni T. Mooney (individually and jointly) described above were recorded in the Office of the County Recorder of Morrison County on December 3, 2010; February 25, 2011; April 15, 2011; July 15, 2011; September 12, 2011; July 9, 2014, and September 1, 2015.
36. Notices of federal tax liens referencing the assessments against William J. and Joni T. Mooney (individually and jointly) described above and naming Harbor Holdings as their nominee were recorded in the Office of the County Recorder of Morrison County on July 21, 2014; November 12, 2014; and October 6, 2015.
37. The federal tax liens associated with the unpaid federal income tax and penalty assessments against William J. and Joni T. Mooney (individually and jointly) described above attach to the property and should be enforced.

**WHEREFORE**, the United States requests that this Court:

(A) Reduce the tax assessments and penalties set forth above to judgment;

(B) Determine and adjudge that the United States has valid and subsisting federal tax liens on the property;

(C) Determine that Harbor Holdings holds title to the property as the nominee of William J. and Joni T. Mooney;

(D) Order that the federal tax liens upon the property be enforced, and that the Court order the sale of the property by an officer of this Court and distribute the proceeds of the sale to such parties and in such amounts as the Court determines; and

(E) Award the United States its costs and such further relief as the Court deems just and proper.

Dated: July 28, 2016

CAROLINE D. CIRAULO  
Principal Deputy Assistant Attorney General

s/Michael R. Pahl  
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CLOSED,CV

**U.S. District Court  
U.S. District of Minnesota (DMN)  
CIVIL DOCKET FOR CASE #: 0:16-cv-02547-SRN-LIB**

United States of America v. Mooney et al  
Assigned to: Judge Susan Richard Nelson  
Referred to: Magistrate Judge Leo I. Brisbois  
Case in other court: USCA 8th Circuit, 19-01533  
Cause: 26:7403 Suit to Enforce Federal Tax Lien

Date Filed: 07/28/2016  
Date Terminated: 05/15/2018  
Jury Demand: Defendant  
Nature of Suit: 870 Taxes  
Jurisdiction: U.S. Government Plaintiff

**Plaintiff**

**United States of America**

represented by **Michael R Pahl**  
US Dept of Justice  
Tax Division  
PO Box 7238 Ben Franklin Station  
Washington, DC 20044  
202-514-6488  
Fax: 202-514-6770  
Email: Michael.R.Pahl@usdoj.gov  
*LEAD ATTORNEY*  
*ATTORNEY TO BE NOTICED*

V.

**Defendant**

**William J. Mooney**

represented by **William J. Mooney**  
409 6th Avenue Northwest  
Little Falls, MN 56345  
320-632-8578  
PRO SE

**Defendant**

**Joni T. Mooney**

represented by **Joni T. Mooney**  
409 6th Avenue Northwest  
Little Falls, MN 56345  
320-360-1010  
PRO SE

**Defendant**

**Harbor Holdings, Mid-Atlantic  
Trustees and Administrators**



**Counter Claimant**

**Joni T. Mooney**

represented by **Joni T. Mooney**  
(See above for address)  
PRO SE

**Counter Claimant**

**William J. Mooney**




represented by **William J. Mooney**  
(See above for address)  
PRO SE

V.

**Counter Defendant**

**United States of America**




represented by **Michael R Pahl**  
(See above for address)  
*LEAD ATTORNEY*  
*ATTORNEY TO BE NOTICED*



Date Filed	#	Docket Text
07/28/2016	<u>1</u>	COMPLAINT against All Defendants. Filed by United States of America. Filer requests summons issued. (Attachments: # <u>1</u> Civil Cover Sheet) (Pahl, Michael) (Entered: 07/28/2016)
07/28/2016	2	TEXT ONLY ENTRY: CLERK'S NOTICE OF INITIAL CASE ASSIGNMENT. Case assigned to Judge Susan Richard Nelson per 5th Division Master List and referred to Magistrate Judge Leo I. Brisbois. Please use case number 16cv2547 SRN/LIB. (AKL) (Entered: 07/28/2016)
07/28/2016	<u>3</u> 	Summons Issued as to Harbor Holdings, Mid-Atlantic Trustees and Administrators, Joni T. Mooney, William J. Mooney. (AKL) (Entered: 07/28/2016)
08/17/2016	<u>4</u> 	Return of Service Executed for Summons and Complaint served on Joni Mooney on August 2, 2016, filed by United States of America., SUMMONS Returned Executed by United States of America. Joni T. Mooney served on 8/2/2016, answer due 8/23/2016. (Pahl, Michael) (Entered: 08/17/2016)
08/17/2016	<u>5</u> 	SUMMONS Returned Executed by United States of America. William J. Mooney served on 8/2/2016, answer due 8/23/2016. (Pahl, Michael) (Entered: 08/17/2016)
08/19/2016	<u>6</u>	ANSWER to Complaint, COUNTERCLAIM against United States of America by Joni T. Mooney, William J. Mooney. (lmb) Document QC'd on 8/24/2016 (JGK). (Entered: 08/22/2016)
08/31/2016	<u>7</u>	MOTION to Strike Pleading by United States of America. (Pahl, Michael) (Entered: 08/31/2016)

08/31/2016	<u>8</u>	NOTICE OF HEARING ON MOTION <u>7</u> MOTION to Strike Pleading : Motion Hearing set for 10/5/2016 11:00 AM in Courtroom 3 (DUL) before Magistrate Judge Leo I. Brisbois. (Pahl, Michael) Modified on 9/27/2016 (KNK). (Entered: 08/31/2016)
08/31/2016	<u>9</u>	MEMORANDUM in Support re <u>7</u> MOTION to Strike Pleading filed by United States of America. (Attachments: # <u>1</u> LR7.1/LR72.2 Word Count Compliance Certificate, # ATTACHMENT FILED IN ERROR-WILL REFILE AS SEPARATE DOCUMENT-(2) Exhibit(s) Meet-and-Confer Certification)(Pahl, Michael) Modified on 9/1/2016 (AKL). (Entered: 08/31/2016)
09/01/2016	<u>10</u>	MEET and CONFER STATEMENT re <u>7</u> Motion to Strike Pleading filed by United States of America. (Pahl, Michael) (Entered: 09/01/2016)
09/08/2016	<u>11</u>	RESPONSE filed by William J. Mooney, Joni T. Mooney to <u>7</u> Motion to Strike Pleading by United States of America.(KNK) Modified/QC'd on 9/8/2016 (lmb). (Entered: 09/08/2016)
09/08/2016	<u>12</u>	EXHIBIT: Attachment X in support of <u>11</u> RESPONSE to Motion to Strike Pleading . (KNK) Modified/QC'd on 9/8/2016 (lmb). (Entered: 09/08/2016)
09/08/2016	<u>13</u>	EXHIBIT in support of <u>11</u> RESPONSE to Motion to Strike Pleading. (KNK) Modified/QC'd on 9/8/2016 (lmb). (Entered: 09/08/2016)
09/09/2016	<u>14</u>	Return of Service Executed for Complaint served on Kerry Augustine, Trustee of Harbor Holdings on 08/22/2016, filed by United States of America., SUMMONS Returned Executed by United States of America. Harbor Holdings, Mid-Atlantic Trustees and Administrators served on 8/22/2016, answer due 9/12/2016. (Pahl, Michael) (Entered: 09/09/2016)
09/13/2016	<u>15</u>	NOTICE filed by Kerry Augustine. (Attachments: # <u>1</u> Certificate of Service, # <u>2</u> Envelope)(KNK) Document QC'd on 9/14/2016. Modified on 9/14/2016 (JGK). (Entered: 09/13/2016)
09/19/2016	<u>16</u>	MOTION to Strike Pleading <u>15</u> Notice (Other) by United States of America. (Pahl, Michael) (Entered: 09/19/2016)
09/19/2016	<u>17</u>	NOTICE OF HEARING ON MOTION <u>7</u> MOTION to Strike Pleading , <u>16</u> MOTION to Strike Pleading <u>15</u> Notice (Other) : Motion Hearing set for 10/5/2016 11:00 AM in Courtroom 3 (DUL) before Magistrate Judge Leo I. Brisbois. (Pahl, Michael) (Entered: 09/19/2016)
09/19/2016	<u>18</u>	MEMORANDUM in Support re <u>16</u> MOTION to Strike Pleading <u>15</u> Notice (Other) filed by United States of America. (Attachments: # <u>1</u> LR7.1/LR72.2 Word Count Compliance Certificate, # <u>2</u> Exhibit(s) (Meet and Confer Statement))(Pahl, Michael) (Entered: 09/19/2016)
09/23/2016	<u>19</u>	AFFIDAVIT OF OBJECTION to re <u>16</u> MOTION to Strike Pleading <u>15</u> Notice (Other) . (Attachments: # <u>1</u> Certificate of Service, # <u>2</u> Envelope)(KNK) Document QC'd on 12/9/2016 (JGK). (Entered: 09/23/2016)

09/30/2016	<u>20</u>	NOTICE of Fault in Dishonor by Joni T. Mooney, William J. Mooney. (JDF) (Entered: 10/03/2016)
09/30/2016	<u>21</u>	THREE DAY LAWFUL NOTICE TO CURE by Joni T. Mooney, William J. Mooney. (JDF) QC'd on 10/3/2016 (lmb). (Entered: 10/03/2016)
09/30/2016	<u>22</u>	LAWFUL NOTICE OF NON RESPONSE by Joni T. Mooney, William J. Mooney. (JDF) QC'd on 10/3/2016 (lmb). (Entered: 10/03/2016)
09/30/2016	<u>23</u>	LAWFUL NOTICE OF FAULT IN DISHONOR (Certified copy) by Joni T. Mooney, William J. Mooney. (JDF) QC'd on 10/3/2016 (lmb). (Entered: 10/03/2016)
09/30/2016	<u>24</u>	THREE DAY LAWFUL NOTICE TO CURE (Certified copy) by Joni T. Mooney, William J. Mooney. (JDF) QC'd on 10/3/2016 (lmb). (Entered: 10/03/2016)
09/30/2016	<u>25</u>	LAWFUL NOTICE OF NON RESPONSE (Certified Copy) by Joni T. Mooney, William J. Mooney (JDF) QC'd on 10/3/2016 (lmb). (Entered: 10/03/2016)
09/30/2016	<u>26</u>	Three Day Lawful Notice to Cure by Joni T. Mooney, William J. Mooney (AKL) DOCUMENT QC'd by KT on 11/2/16. (kt) (Entered: 10/05/2016)
09/30/2016	<u>27</u>	Lawful Notice of Non Response by Joni T. Mooney, William J. Mooney (AKL) DOCUMENT QC'd by KT on 11/2/16. (kt) (Entered: 10/05/2016)
09/30/2016	<u>28</u>	Lawful Notice of Fault in Dishonor by Joni T. Mooney, William J. Mooney (AKL) DOCUMENT QC'd by KT on 11/2/16. (kt) (Entered: 10/05/2016)
09/30/2016	<u>29</u>	Three Day Lawful Notice to Cure by Joni T. Mooney, William J. Mooney (AKL)DOCUMENT QC'd by KT on 11/2/16. (kt) (Entered: 10/05/2016)
09/30/2016	<u>31</u>	Lawful Notice of Non Response by Joni T. Mooney, William J. Mooney (AKL)DOCUMENT QC'd by KT on 11/2/16. (kt) (Entered: 10/05/2016)
09/30/2016	<u>32</u>	Lawful Notice of Fault in Dishonor (Opportunity to Cure) by Joni T. Mooney, William J. Mooney (AKL) DOCUMENT QC'd by KT on 11/2/16. (kt) (Entered: 10/05/2016)
09/30/2016	<u>33</u>	EXHIBIT (File on Demand) by Joni T. Mooney, William J. Mooney. (Attachments: # <u>1</u> Attachment, # <u>2</u> Envelope)(AKL) DOCUMENT QC'd by KT on 11/2/16. (kt) (Entered: 10/05/2016)
10/05/2016	<u>30</u>	LAWFUL NOTICE OF DEFAULT IN DISHONOR AND CONSENT TO JUDGMENT filed by Joni T. Mooney, William J. Mooney. (MMP) (Additional attachment(s) added on 10/5/2016: # <u>1</u> Attachment to Notice) (MMP). Document QC'd 10/18/2016 (ACH). Modified text on 10/18/2016 (ACH). (Entered: 10/05/2016)
10/05/2016	<u>34</u>	Minute Entry for proceedings held before Magistrate Judge Leo I. Brisbois: Motion Hearing held on 10/5/2016. The following motions were taken under advisement as of October 5, 2016: Plaintiff's Motion to Strike. Docket No. <u>7</u>

		.Plaintiff's Motion to Strike. Docket No. <u>16</u> . Order to be issued. (Digital Recording) (MMP) (Entered: 10/05/2016)
10/31/2016	<u>35</u>	AFFIDAVIT of William Mooney by William J. Mooney. (Attachments: # <u>1</u> Affidavit 2, # <u>2</u> Cover Sheet, # <u>3</u> Envelope)(KNK) Document QC'd 11/7/2016 (ACH). Modified text 11/7/2016 (ACH). (Entered: 11/01/2016)
11/07/2016	<u>36</u>	ORDER. IT IS HEREBY ORDERED: 1. That Plaintiffs Motion to Strike, [Docket No. 7], is GRANTED; 2. That Docket Nos. 6, 11, 12, 13, 20, 21, 22, 26, 27, 30, 32, and 33 are stricken; 3. That Defendants William Mooney and Joni Mooney must answer the present Complaint as soon as possible and in any event no later than December 7, 2016; 4. That Plaintiffs Motion to Strike, [Docket No. 16], is GRANTED; 5. That Docket Nos. 15, 19, 23, 24, 25, 28, 29, 31, and 35 are stricken; and 6. That Defendant Harbor Holdings must obtain legal counsel of record and answer the present Complaint, through that attorney, as soon as possible and in any event no later than December 7, 2016. Signed by Magistrate Judge Leo I. Brisbois on 11/7/2016. cc: William J. Mooney, Joni T. Mooney, (KNK) (Entered: 11/07/2016)
11/29/2016	<u>37</u>	MOTION/AFFIDAVIT of Continuance by Harbor Holdings, Mid-Atlantic Trustees and Administrators, Joni T. Mooney, William J. Mooney. (KNK) DOCUMENT QC'd by KT on 12/30/16. (kt) (Entered: 11/29/2016)
12/06/2016	<u>38</u>	ORDER that Plaintiff shall file and serve its response to Defendants' motion by no later than Friday, December 9, 2016; and That the Court will take Defendants' Affidavit of Continuance, Docket No. <u>37</u> , under advisement on the parties' written submissions on Friday, December 9, 2016. Signed by Magistrate Judge Leo I. Brisbois on 12/06/2016. cc: William Mooney and Joni Mooney.(MMP) (Entered: 12/06/2016)
12/07/2016	<u>39</u>	AFFIDAVIT of Joni T. Mooney, William J. Mooney to Correct Errors in the Court Record by Joni T. Mooney, William J. Mooney. (LPH) Qc'd on 1/5/2017 (AKL). (Entered: 12/07/2016)
12/07/2016	<u>40</u>	AFFIDAVIT of William J. Mooney of Response by William J. Mooney. (LPH) Qc'd on 1/5/2017 (AKL). (Entered: 12/07/2016)
12/09/2016	<u>41</u>	RESPONSE re <u>37</u> MOTION for Continuance filed by United States of America. (Pahl, Michael) (Entered: 12/09/2016)
12/12/2016	<u>42</u>	ORDER. IT IS HEREBY ORDERED THAT: 1. Defendants Affidavit of Continuance, [Docket No. 37], is GRANTED such that the Defendants shall now comply with the Courts prior Order, [Docket No. 36], on or before February 1, 2017; and2. Defendants Affidavit to Correct Errors in the Court Record, [Docket No. 39], is STRICKEN as filed in error. Signed by Magistrate Judge Leo I. Brisbois on 12/12/2016. (KNK). cc: Joni T. Mooney and William J. Mooney on 12/12/2016 (KNK). (Entered: 12/12/2016)
01/26/2017	<u>43</u>	ANSWER to Complaint, COUNTERCLAIM against United States of America. by Joni T. Mooney, William J. Mooney. (Attachments: # <u>1</u> Counterclaim, # <u>2</u> Exhibit(s) A, # <u>3</u> Exhibit(s) B, # <u>4</u> Exhibit(s) C 1, # <u>5</u>

		Exhibit(s) C 2)(LPH) DOCUMENT QC'd by KT on 2/14/17. (kt) (Entered: 01/27/2017)
01/26/2017	<u>44</u>	STRICKEN PER ORDER DATED 1/30/17. AFFIDAVIT of "Friend of a Friend" and "Constitutional Consul" of Joni Therese Hansen re <u>43</u> Answer to Complaint, Counterclaim by Joni T. Mooney. (LPH) Modified on 2/1/2017 (KNK). DOCUMENT QC'd by KT on 2/14/17. (kt) (Entered: 01/27/2017)
01/26/2017	<u>45</u>	STRICKEN PER ORDER DATED 1/30/17. AFFIDAVIT of "Friend of a Friend" and "Constitutional Consul" of Kerry Lee Augustine for Harbor Holdings by William J. Mooney. (LPH) Modified on 2/1/2017 (KNK). DOCUMENT QC'd by KT on 2/14/17. (kt) (Entered: 01/27/2017)
01/26/2017	<u>46</u>	STRICKEN PER ORDER DATED 1/30/2017. AFFIDAVIT of "Friend of a Friend" and "Constitutional Consul" Kerry Lee Augustine by William J. Mooney. (LPH) Modified on 2/1/2017 (KNK). DOCUMENT QC'd by KT on 2/14/17. (kt) (Entered: 01/27/2017)
01/30/2017	<u>47</u>	ORDER. IT IS HEREBY ORDERED: 1. That the documents entitled Affidavit of Friend of a Friend and Constitutional Consul of Joni Therese Hansen, [Docket No. 44]; Affidavit of Friend of a Friend and Constitutional Consul of Kerry Lee Augustine for Harbor Holdings, [Docket No. 45]; and Affidavit of Friend of a Friend and Constitutional Consul of Kerry Lee Augustine, [Docket No. 46], are STRICKEN. Signed by Magistrate Judge Leo I. Brisbois on 1/30/2017. (KNK). cc: Joni T. Mooney and William J. Mooney on 1/31/2017 (KNK). (Entered: 01/31/2017)
02/02/2017	<u>48</u> 	APPLICATION FOR ENTRY OF DEFAULT . ATTACHMENT FILED IN ERROR-WILL REFILE SEPARATELY-(Attachments: # <u>1</u> Exhibit(s) Declaration of Michael R. Pahl)(Pahl, Michael) Modified on 2/3/2017 (AKL). (Entered: 02/02/2017)
02/03/2017	<u>49</u>	DECLARATION of Michael R. Pahl re <u>48</u>  Application for Entry of Default by United States of America . (Pahl, Michael) (Entered: 02/03/2017)
02/06/2017	<u>50</u>	Clerk's ENTRY OF DEFAULT as to Harbor Holdings, Mid-Atlantic Trustees and Administrators (AKL) (Entered: 02/06/2017)
02/15/2017	<u>51</u>	MOTION FOR DISMISSAL WITH PREJUDICE by Joni T. Mooney, William J. Mooney. (KNK) Qc'd on 3/16/2017 (AKL). (Entered: 02/15/2017)
02/15/2017	<u>52</u> 	MEMORANDUM OF LAW by Joni T. Mooney, William J. Mooney re <u>51</u> MOTION to Dismiss/General filed by Joni T. Mooney, William J. Mooney. (KNK) (Additional attachment(s) added on 2/15/2017: # <u>1</u> LR7.1/LR72.2 Word Count Compliance Certificate) (KNK). Qc'd on 3/16/2017 (AKL). (Entered: 02/15/2017)
02/15/2017	<u>53</u>	NOTICE OF HEARING ON MOTION <u>51</u> MOTION to Dismiss/General : Motion Hearing set for 3/30/2017 01:30 PM in Courtroom 3 (DUL) before Magistrate Judge Leo I. Brisbois. (KNK) Qc'd on 3/16/2017 (AKL). (Entered: 02/15/2017)

02/15/2017	<u>54</u>	MEET and CONFER STATEMENT re <u>51</u> Motion to Dismiss/General filed by Joni T. Mooney, William J. Mooney. (KNK) Qc'd on 3/16/2017 (AKL). (Entered: 02/15/2017)
02/15/2017	<u>55</u>	EXHIBIT INDEX by Joni T. Mooney, William J. Mooney. (Attachments: # <u>1</u> Exhibit A, # <u>2</u> Exhibit B, # <u>3</u> Exhibit C, # <u>4</u> Exhibit C-1, # <u>5</u> Exhibit D)(KNK) Qc'd on 3/16/2017 (AKL). (Entered: 02/15/2017)
02/15/2017	<u>56</u> 	AFFIDAVIT of Internal Revenue Status Change. (KNK) Qc'd on 3/16/2017 (AKL). (Entered: 02/15/2017)
02/15/2017	<u>57</u> 	AFFIDAVIT of Truth by William Joseph Mooney. (KNK) Qc'd on 3/16/2017 (AKL). (Entered: 02/15/2017)
02/15/2017	<u>58</u>	AFFIDAVIT of Truth by Joni Therese Hansen. (KNK) Qc'd on 3/16/2017 (AKL). (Entered: 02/15/2017)
02/15/2017	<u>59</u>	AFFIDAVIT of Truth by Kerry Lee Augustine. (KNK) Qc'd on 3/16/2017 (AKL). (Entered: 02/15/2017)
02/16/2017	<u>60</u>	ORDER REFERRING <u>51</u> MOTION to Dismiss/General filed by Joni T. Mooney, William J. Mooney to Judge Leo I. Brisbois. Signed by Judge Susan Richard Nelson on 02/16/2017. (SMD) (cc: Mooneys) Modified on 2/17/2017 (AKL). (Entered: 02/16/2017)
02/17/2017	<u>61</u>	ORDER. IT IS HEREBY ORDERED THAT: Plaintiff shall file and serve its response to Defendants motion by no later than Wednesday, March 8, 2017; and Defendants shall file and serve their reply memorandum within fourteen (14) days after receipt of Plaintiffs response, and in any event no later than Wednesday, March 22, 2017. Signed by Magistrate Judge Leo I. Brisbois on 2/17/2017. (KNK). cc: Mooneys on 2/17/2017 (KNK). (Entered: 02/17/2017)
02/27/2017	<u>62</u>	PRETRIAL CONFERENCE NOTICE AND ORDER. Pretrial Conference set for 3/30/2017 01:30 PM in Courtroom 3 (DUL) before Magistrate Judge Leo I. Brisbois. Signed by Magistrate Judge Leo I. Brisbois on 2/27/2017. (Attachments: # <u>1</u> Consent Form)(KNK). cc: Mooneys on 2/27/2017 (KNK). (Entered: 02/27/2017)
03/08/2017	<u>63</u>	MEMORANDUM in Opposition re <u>51</u> MOTION to Dismiss/General filed by United States of America.(Pahl, Michael) (Entered: 03/08/2017)
03/23/2017	<u>64</u>	Answer and OBJECTION re <u>63</u> Memorandum in Opposition to Motion filed by Joni T. Mooney, William J. Mooney.(AKL) DOCUMENT QC'd by KT on 3/24/17. (kt) (Entered: 03/23/2017)
03/23/2017	<u>65</u>	STATEMENT OF FACTS filed by Joni T. Mooney, William J. Mooney. (AKL) DOCUMENT QC'd by KT on 3/24/17. (kt) (Entered: 03/23/2017)
03/23/2017	<u>66</u>	EXHIBIT of God's Law King James Bible filed by William Mooney, Joni Mooney. (AKL) DOCUMENT QC'd by KT on 3/24/17. (kt) (Entered: 03/23/2017)

03/23/2017	<u>67</u>	EXHIBIT Case Law filed by William Mooney, Joni Mooney. (AKL) DOCUMENT QC'd by KT on 3/24/17. (kt) (Entered: 03/23/2017)
03/23/2017	<u>68</u>	EXHIBIT Statues filed by William Mooney, Joni Mooney. (AKL) DOCUMENT QC'd by KT on 3/24/17. (kt) (Entered: 03/23/2017)
03/24/2017	<u>69</u>	STATEMENT OF CASE as to United States of America. (Pahl, Michael) (Entered: 03/24/2017)
03/30/2017	<u>70</u>	Minute Entry for proceedings held before Magistrate Judge Leo I. Brisbois: Motion Hearing held on 3/30/2017; The following motions were taken under advisement as of March 30, 2017: Defendants Motion for Dismissal. <u>51</u> . R&R to be issued. (Court Reporter Digital Recording) (KNK) (Entered: 03/31/2017)
03/30/2017	<u>71</u>	Minute Entry for proceedings held before Magistrate Judge Leo I. Brisbois: Initial Pretrial Conference held on 3/30/2017. Initial pretrial conference held. Dates discussed for the progression of the case. Written Pretrial Order to be issued. (Court Reporter Digital Recording) (KNK). (Entered: 03/31/2017)
04/07/2017	<u>72</u>	PRETRIAL SCHEDULING ORDER: Amended Pleadings due by 7/31/2017. Discovery due by 10/15/2017. Motions (non-disp) due 11/15/2017. Ready for trial due by 2/15/2018. Signed by Magistrate Judge Leo I. Brisbois on 4/7/2017. (KNK). cc: Mooneys on 4/7/2017 (KNK). (Entered: 04/07/2017)
04/07/2017	<u>73</u>	SETTLEMENT CONFERENCE ORDER. Settlement Conference set for 12/18/2017 09:30 AM in Courtroom 3 (DUL) before Magistrate Judge Leo I. Brisbois. Signed by Magistrate Judge Leo I. Brisbois on 4/7/2017. (KNK). cc: Mooneys on 4/7/2017 (KNK). (Entered: 04/07/2017)
05/01/2017	<u>74</u> <b>R</b>	REPORT AND RECOMMENDATION. IT IS HEREBY RECOMMENDED THAT: Defendants Motion for Dismissal With Prejudice, <u>51</u> , filed by Joni T. Mooney, William J. Mooney be DENIED in its entirety. Signed by Magistrate Judge Leo I. Brisbois on 5/1/2017. cc: Mooneys.(KNK) (Entered: 05/01/2017)
05/11/2017	<u>75</u>	ANSWER AND OBJECTION to <u>74</u> <b>R</b> Report and Recommendations filed by Joni T. Mooney, William J. Mooney. (Attachments: # <u>1</u> LR7.1/LR72.2 Word Count Compliance Certificate)(KNK) Document QC'd by JGK. Modified text on 5/24/2017 (JGK). (Entered: 05/11/2017)
05/11/2017	<u>76</u>	EXHIBIT AA re <u>75</u> Objection to Report and Recommendations. (Attachments: # <u>1</u> Exhibit(s) BB, # <u>2</u> Exhibit(s) CC)(lmb) Document QC'd by JGK. Modified text on 5/24/2017 (JGK). (Entered: 05/15/2017)
05/15/2017	<u>77</u>	Proof of Mailing by William J. Mooney re <u>76</u> Exhibit. (Attachments: # <u>1</u> Envelope)(LPH) DOCUMENT QC'd by KT on 5/18/17. (kt) (Entered: 05/16/2017)
05/31/2017	<u>78</u> <b>R</b>	ORDER denying <u>51</u> Motion to Dismiss/General; adopting <u>74</u> <b>R</b> Report and Recommendation. (Written Opinion) Signed by Judge Susan Richard Nelson on 05/31/2017. (SMD)(cc: Mooneys) Modified on 6/1/2017 (AKL). (Entered: 05/31/2017)

07/31/2017	<u>79</u>	MOTION for Extension of Time filed by Joni T. Mooney, William J. Mooney. (Attachments: # <u>1</u> Certificate of Service)(LPH) Qc'd on 9/15/2017 (AKL). (Entered: 08/01/2017)
08/02/2017	<u>80</u>	ORDER. IT IS HEREBY ORDERED THAT: Plaintiffs counsel shall file a response to Defendants William J. Mooney and Joni T. Mooneys Motion for Time, <u>79</u> , on or before Wednesday, August 9, 2017, at which time the Motion shall be taken under advisement on the parties written submissions. Signed by Magistrate Judge Leo I. Brisbois on 8/2/2017. cc: Mooneys. (KNK) (Entered: 08/02/2017)
08/09/2017	<u>81</u>	MEMORANDUM in Opposition re <u>79</u> MOTION for Extension of Time filed by United States of America. (Attachments: # <u>1</u> LR7.1/LR72.2 Word Count Compliance Certificate)(Pahl, Michael) (Entered: 08/09/2017)
08/16/2017	<u>82</u>	ORDER. IT IS ORDERED: That Defendants William J. Mooney and Joni T. Mooneys Motion for Time, <u>79</u> , is DENIED. Signed by Magistrate Judge Leo I. Brisbois on 8/16/2017. (KNK). cc: Mooneys on 8/17/2017 (KNK). (Entered: 08/16/2017)
08/22/2017	<u>83</u> <b>R</b>	MOTION for Summary Judgment with Prejudice filed by Joni T. Mooney, William J. Mooney. (KNK) Document QC'd on 9/19/2017 (las). (Entered: 08/23/2017)
08/22/2017	<u>84</u> <b>R</b>	MEMORANDUM OF LAW re <u>83</u> <b>R</b> MOTION for Summary Judgment filed by Joni T. Mooney, William J. Mooney.(KNK) (Additional attachment(s) added on 8/23/2017: # <u>1</u> LR7.1/LR72.2 Word Count Compliance Certificate) (KNK). Document QC'd on 9/19/2017 (las). (Entered: 08/23/2017)
08/22/2017	<u>85</u>	NOTICE OF HEARING ON MOTION <u>83</u> <b>R</b> MOTION for Summary Judgment : Motion Hearing set for 10/5/2017 01:30 PM in Courtroom 3 (DUL) before Magistrate Judge Leo I. Brisbois. (KNK) Document QC'd on 9/19/2017 (las). (Entered: 08/23/2017)
08/22/2017	<u>86</u>	MEET and CONFER STATEMENT re <u>83</u> <b>R</b> Motion for Summary Judgment filed by Joni T. Mooney, William J. Mooney.(KNK) Document QC'd on 9/19/2017 (las). (Entered: 08/23/2017)
08/22/2017	<u>87</u>	MOTION for AMENDING the ANSWER filed by Joni T. Mooney, William J. Mooney. (KNK) Document QC'd on 9/19/2017 (las). (Entered: 08/23/2017)
08/22/2017	<u>88</u>	MEMORANDUM OF LAW re <u>87</u> MOTION to Alter/Amend/Supplement Pleadings <u>64</u> Objection filed by Joni T. Mooney, William J. Mooney. (Attachments: # <u>1</u> LR7.1/LR72.2 Word Count Compliance Certificate)(KNK) Document QC'd on 9/19/2017 (las). (Entered: 08/23/2017)
08/22/2017	<u>89</u>	NOTICE OF HEARING ON MOTION <u>87</u> MOTION to Amend Answer <u>64</u> Objection. The September 6 2017 hearing has been canceled by defendants.(KNK) Modified on 8/23/2017 (KNK). Document QC'd on 9/19/2017 (las). (Entered: 08/23/2017)



08/22/2017	<u>90</u>	AFFIDAVIT of Minnesota state Citizenship, Ohio state Citizenship, Affidavit of Non response and Verification of no debt by Joni T. Mooney, William J. Mooney (KNK) Document QC'd on 9/19/2017 (las). (Entered: 08/23/2017)
08/22/2017	<u>91</u>	AFFIDAVIT of Estate Holder Morrison County Recorder by Joni T. Mooney, William J. Mooney (KNK) Document QC'd on 9/19/2017 (las). (Entered: 08/23/2017)
08/22/2017	<u>92</u>	AFFIDAVIT of Michael Pontius by Joni T. Mooney, William J. Mooney. (KNK) Document QC'd on 9/19/2017 (las). (Entered: 08/23/2017)
08/22/2017	<u>93</u>	AFFIDAVIT of William Joseph Mooney. (KNK) Document QC'd on 9/19/2017 (las). (Entered: 08/23/2017)
08/22/2017	<u>94</u>	AFFIDAVIT of Non Response to Notice of Default by Joni Therese Hansen filed by Joni T. Mooney, William J. Mooney (KNK) Document QC'd on 9/19/2017 (las). (Entered: 08/23/2017)
08/22/2017	<u>95</u>	AFFIDAVIT of Non Response to Notice of Default by William Joseph Mooney filed by Joni T. Mooney, William J. Mooney (KNK) Document QC'd on 9/19/2017 (las). (Entered: 08/23/2017)
08/22/2017	<u>96</u>	AFFIDAVIT of Non Response to Notice of Fault in Dishonor by Joni Therese Hansen filed by Joni T. Mooney, William J. Mooney. (KNK) Document QC'd on 9/19/2017 (las). (Entered: 08/23/2017)
08/22/2017	<u>97</u>	AFFIDAVIT of Non Response to Notice of Fault in Dishonor by William Joseph Mooney filed by Joni T. Mooney, William J. Mooney. (KNK) Document QC'd on 9/19/2017 (las). (Entered: 08/23/2017)
08/22/2017	<u>98</u>	AFFIDAVIT of Non Response to Notice of Demand for Verified Assessments by Joni Therese Hansen filed by Joni T. Mooney, William J. Mooney. (KNK) Document QC'd on 9/19/2017 (las). (Entered: 08/23/2017)
08/22/2017	<u>99</u>	AFFIDAVIT of Non Response to Notice of Demand for Verified Assessments by William J. Mooney. (KNK) Document QC'd on 9/19/2017 (las). (Entered: 08/23/2017)
08/22/2017	<u>100</u>	AFFIDAVIT of Non Response of UCC 9-210 Request by William Joseph Mooney. (KNK) Document QC'd on 9/19/2017 (las). (Entered: 08/23/2017)
08/22/2017	<u>101</u>	AFFIDAVIT of Non Response of UCC 9-210 Request by Joni Therese Hansen filed by Therese Mooney, William J. Mooney. (KNK) Document QC'd on 9/19/2017 (las). (Entered: 08/23/2017)
08/22/2017	<u>102</u>	MEET and CONFER STATEMENT re <u>87</u> Motion to Alter/Amend /Supplement Pleadings filed by Joni T. Mooney, William J. Mooney. (KNK) Document QC'd on 9/19/2017 (las). (Entered: 08/23/2017)
08/22/2017	<u>105</u>	Exhibit Index and Exhibits for Motion for Summary Judgment by Joni T. Mooney, William J. Mooney. (KNK) Document QC'd on 9/19/2017 (las). (Entered: 08/28/2017)






















08/24/2017	<u>103</u>	ORDER REFERRING <u>83</u> <b>R</b> MOTION for Summary Judgment filed by Joni T. Mooney, William J. Mooney to Judge Leo I. Brisbois. Signed by Judge Susan Richard Nelson on 08/24/2017. (SMD) cc: Mooneys on 8/25/2017 (LPH). (Entered: 08/24/2017)
08/25/2017	<u>104</u>	Exhibit List by Joni T. Mooney, William J. Mooney. re: Motion for Summary Judgment <u>83</u> <b>R</b> . (Attachments: # <u>1</u> Exhibit, # <u>2</u> Envelope)(KNK) Qc'd on 9/20/2017 (AKL). (Entered: 08/25/2017)
08/28/2017	<u>106</u>	ORDER. IT IS ORDERED: Defendants William J. Mooney and Joni T. Mooneys Motion for Amending the Answer, <u>87</u> ; Memorandum of Law in support of that Motion, <u>88</u> ; Notice of Hearing on Motion Has been Canceled, <u>89</u> ; and Meet-and-Confer Statement, <u>102</u> , are STRICKEN AS UNTIMELY. Signed by Magistrate Judge Leo I. Brisbois on 8/28/2017. cc: Mooneys. (KNK) (Entered: 08/28/2017)
09/12/2017	<u>107</u> <b>R</b>	MEMORANDUM in Opposition re <u>83</u> <b>R</b> MOTION for Summary Judgment filed by United States of America. (Attachments: # FILED IN ERROR-WILL REFILE SEPARATELY-(1) Exhibit(s), # <u>2</u> LR7.1/LR72.2 Word Count Compliance Certificate)(Pahl, Michael) Modified on 9/13/2017 (AKL). (Entered: 09/12/2017)
09/13/2017	<u>108</u>	EXHIBITS 1-15 re <u>107</u> <b>R</b> MEMORANDUM in Opposition filed by United States of America.(Pahl, Michael) Modified on 9/18/2017 (AKL). (Entered: 09/13/2017)
09/22/2017	<u>109</u>	ANSWER AND OBJECTION re: <u>107</u> <b>R</b> Memorandum in Opposition to Motion, filed by Joni T. Mooney, William J. Mooney. (Attachments: # <u>1</u> LR7.1/LR72.2 Word Count Compliance Certificate)(KNK) Document QC'd on 9/25/2017 (las). (Entered: 09/22/2017)
09/22/2017	<u>110</u>	EXHIBIT re <u>109</u> ANSWER AND OBJECTION (Attachments: # <u>1</u> Certificate of Service) filed by William J. Mooney and Joni Therese Hansen.(KNK) Document QC'd on 9/25/2017 (las). (Entered: 09/22/2017)
10/05/2017	<u>111</u>	Minute Entry for proceedings held before Magistrate Judge Leo I. Brisbois: Motion Hearing held on 10/5/2017 re <u>83</u> <b>R</b> MOTION for Summary Judgment filed by Joni T. Mooney, William J. Mooney. R&R to be issued. (Court Reporter Digital Recording) (JDF) (Entered: 10/05/2017)
11/02/2017	<u>112</u>	REPORT AND RECOMMENDATION. IT IS HEREBY RECOMMENDED that: 1. Defendants William J. Mooney and Joni T. Mooney's Motion for Summary Judgment, <u>83</u> <b>R</b> , be DENIED. Signed by Magistrate Judge Leo I. Brisbois on 11/2/2017. cc: Mooneys (KNK) (Entered: 11/02/2017)
11/15/2017	<u>113</u>	OBJECTION to <u>112</u> Report and Recommendations filed by William J. Mooney and Joni T. Mooney. (Attachments: # <u>1</u> LR7.1/LR72.2 Word Count Compliance Certificate)(ACH) Document QC'd on 12/12/2017 (las). (Entered: 11/15/2017)

11/27/2017	<u>114</u> <b>R</b>	Exhibit Index for AFFIDAVIT OF TRUTH/DECLARATION OF ANTURAL PERSON STATUS NUNC PRO TUNC by Joni T. Mooney. (Attachments: # <u>1</u> Cover Letter, # <u>2</u> Envelope)(ACH) DOCUMENT QC'd by KT on 12/14/17. (kt) (Entered: 11/28/2017)
11/27/2017	<u>115</u> <b>R</b>	Exhibit Index for AFFIDAVIT OF TRUTH/DECLARATION OF NATURAL PERSON STATUS NUNC PRO TUNC by William J. Mooney. (ACH) DOCUMENT QC'd by KT on 12/14/17. (kt) (Entered: 11/28/2017)
12/14/2017	<u>116</u>	LETTER TO DISTRICT JUDGE by Joni T. Mooney, William J. Mooney. (Attachments: # <u>1</u> Envelope, # <u>2</u> Envelope)(las) Document QC'd by jlw on 2/8/2018 (JLW). (Entered: 12/14/2017)
12/18/2017	<u>117</u>	EXHIBIT INDEX filed by Defendants. (Attachments: # <u>1</u> Exhibit(s))(kt) Document QC'd 1/8/18. Modified text on 1/8/2018 (ACH). (Entered: 12/18/2017)
12/18/2017	<u>118</u>	Minute Entry for proceedings held before Magistrate Judge Leo I. Brisbois: Settlement Conference held on 12/18/2017. No settlement reached. (kt) (Entered: 12/18/2017)
01/10/2018	<u>119</u>	MOTION for Summary Judgment filed by United States of America. (Pahl, Michael) Modified text on 1/11/2018 (JDF). (Entered: 01/10/2018)
01/10/2018	<u>120</u> <b>R</b>	NOTICE OF HEARING ON MOTION <u>119</u> MOTION for Summary Judgment : at date and time to be determined. (Pahl, Michael) (Entered: 01/10/2018)
01/10/2018	<u>121</u>	MEMORANDUM in Support re <u>119</u> MOTION for Summary Judgment filed by United States of America, United States of America. (Attachments: # <u>1</u> LR7.1/LR72.2 Word Count Compliance Certificate)(Pahl, Michael) Certificate of Service is included in the filing. Modified text on 1/11/2018 (JDF). (Entered: 01/10/2018)
01/10/2018	<u>122</u> <b>R</b>	Declaration of Shawn M. Kennedy in Support of <u>119</u> MOTION for Summary Judgment filed by United States of America, United States of America.(Pahl, Michael) (Entered: 01/10/2018)
01/10/2018	<u>123</u> <b>R</b>	Declaration of Richard Wallin in Support of <u>119</u> MOTION for Summary Judgment filed by United States of America, United States of America. (Attachments: # <u>1</u> Exhibit(s) 16-29, # <u>2</u> Exhibit(s) 30-34, # <u>3</u> Exhibit(s) 35-36) (Pahl, Michael) (Entered: 01/10/2018)
01/10/2018	<u>124</u> <b>R</b>	Declaration of Michael R.Pahl in Support of <u>119</u> MOTION for Summary Judgment filed by United States of America, United States of America. (Attachments: # <u>1</u> Excerpt of Jodi Mooney Deposition, # <u>2</u> Excerpt of William Mooney Deposition)(Pahl, Michael) (Entered: 01/10/2018)
01/10/2018	<u>125</u>	PROPOSED ORDER TO JUDGE re <u>119</u> Motion for Summary Judgment. (Pahl, Michael) (Entered: 01/10/2018)

01/11/2018	<u>126</u>	ORDER REFERRING <u>119</u> MOTION for Summary Judgment filed by United States of America to Judge Leo I. Brisbois. Signed by Judge Susan Richard Nelson on 01/11/2018. (SMD) cc: William and Joni Mooney. Modified text on 1/12/2018 (JDF). (Entered: 01/11/2018)
01/12/2018	<u>127</u>	ORDER: 1. Defendants shall file and serve their response to Plaintiff's Motion for Summary Judgment by no later than Friday, February 2, 2018; 2. Plaintiff shall file and serve its reply memorandum within fourteen (14) days after receipt of Defendants' response, and in any event no later than Friday, February 16, 2018; 3. Plaintiff's Motion for Summary Judgment, <u>119</u> , is hereby scheduled to be heard by the undersigned on Thursday, March 15, 2018, at 10:00 a.m. in Courtroom 3 of the Gerald W. Heaney Federal Building, 515 West First Street, Duluth, MN 55802. Signed by Magistrate Judge Leo I. Brisbois on 1/12/18. (cc: Mooneys)(AKL) (Entered: 01/12/2018)
02/02/2018	<u>128</u> <b>R</b>	NOTICE for Entry of Special Visitation of Third Party Intervener by William J. Mooney. (KNK) Document QC'd by jlw on 2/13/2018 (JLW). (Entered: 02/05/2018)
02/02/2018	<u>129</u> <b>R</b>	AFFIDAVIT of Kerry Lee Augustine re <u>128</u> <b>R</b> Notice. (KNK) Document QC'd by jlw on 2/13/2018 (JLW). (Entered: 02/05/2018)
02/02/2018	<u>130</u>	EXHIBIT Index Notice for Entry of Special Visitation of Third Party Intervener for William J. Mooney with attached Exhibits 1-8.(KNK) Modified on 2/5/2018 (KNK). Document QC'd by jlw on 2/13/2018 (JLW). (Entered: 02/05/2018)
02/02/2018	<u>131</u>	CERTIFICATE OF SERVICE by William J. Mooney re <u>128</u> <b>R</b> Notice, <u>129</u> <b>R</b> Affidavit, <u>130</u> Exhibit Index and Exhibits 1-8. (KNK) Document QC'd by jlw on 2/13/2018 (JLW). (Entered: 02/05/2018)
02/02/2018	<u>132</u> <b>R</b>	AFFIDAVIT in Support of Demand to Show Cause re <u>128</u> <b>R</b> Notice of Entry of Special Visitation of Third Party Interveners. (KNK) Document QC'd by jlw on 2/13/2018 (JLW). (Entered: 02/05/2018)
02/02/2018	<u>133</u>	Exhibit Index Notice for Entry of Special Visitation of Third Party Intervener by Joni T. Mooney. (KNK) Document QC'd by jlw on 2/13/2018 (JLW). (Entered: 02/05/2018)
02/02/2018	<u>134</u>	DEFENDANT'S DEMAND FOR ABSOLUTE EQUITY by William Joseph Mooney and Joni Therese.(KNK) Document QC'd by jlw on 2/13/2018 (JLW). (Entered: 02/05/2018)
02/02/2018	<u>135</u>	CERTIFICATE OF SERVICE by William J. Mooney re <u>129</u> <b>R</b> Affidavit. (KNK) Document QC'd by jlw on 2/13/2018 (JLW). (Entered: 02/05/2018)
02/02/2018	<u>136</u>	CERTIFICATE OF SERVICE by William J. Mooney re <u>133</u> Exhibit List by Joni T. Mooney. (KNK) Document QC'd by jlw on 2/13/2018 (JLW). (Entered: 02/05/2018)

02/02/2018	<u>137</u>	CERTIFICATE OF SERVICE by William J. Mooney re: <u>132</u> <b>R</b> . (KNK) Modified on 2/5/2018 (KNK). Document QC'd by jlw on 2/13/2018 (JLW). (Entered: 02/05/2018)
02/02/2018	<u>138</u>	CERTIFICATE OF SERVICE by William J. Mooney re <u>130</u> . (KNK) Modified on 2/5/2018 (KNK). Document QC'd by jlw on 2/13/2018 (JLW). (Entered: 02/05/2018)
02/02/2018	<u>139</u>	CERTIFICATE OF SERVICE by William J. Mooney re <u>134</u> Demand for Equity and Right of Subrogation. (KNK) Document QC'd by jlw on 2/13/2018 (JLW). (Entered: 02/05/2018)
02/05/2018	<u>140</u>	LETTER TO DISTRICT JUDGE by William J. Mooney. (Attachments: # <u>1</u> Exhibit(s), # <u>2</u> Exhibit(s), # <u>3</u> Envelope)(kt) Document QC'd by jlw on 2/13/2018 (JLW). (Entered: 02/05/2018)
02/05/2018	<u>141</u>	SEALED EXHIBIT re <u>140</u> Letter to District Judge by William J. Mooney. (kt)EXHIBIT SEALED PER DISTRICT JUDGE'S CHAMBERS. (kt) Document QC'd by jlw on 2/13/2018 (JLW). (Entered: 02/05/2018)
02/15/2018	<u>142</u> <b>R</b>	REPLY re <u>119</u> MOTION for Summary Judgment filed by United States of America.(Pahl, Michael) Certificate of Service os included in the filing. Modified text on 2/16/2018 (JDF). (Entered: 02/15/2018)
02/15/2018	<u>143</u> <b>R</b>	MEMORANDUM OPINION AND ORDER adopting <u>112</u> Report and Recommendation; denying <u>83</u> <b>R</b> Motion for Summary Judgment. (Written Opinion) Signed by Judge Susan Richard Nelson on 2/15/2018. (SMD) cc: Mooneys. Modified text on 2/16/2018 (JDF). (Entered: 02/15/2018)
03/12/2018	<u>144</u>	LETTER TO DISTRICT JUDGE by William J. Mooney. (Attachments: # <u>1</u> Envelope)(lmb) Document QC'd by jlw on 3/13/2018 (JLW). (Entered: 03/12/2018)
03/15/2018	<u>145</u>	Minute Entry for proceedings held before Magistrate Judge Leo I. Brisbois: Motion Hearing held on 3/15/2018 re <u>119</u> MOTION for Summary Judgment filed by United States of America. (JRG) (Entered: 03/15/2018)
04/19/2018	<u>146</u>	REPORT AND RECOMMENDATION re <u>119</u> MOTION for Summary Judgment filed by United States of America. Signed by Magistrate Judge Leo I. Brisbois on 4/19/2018. (VLM) cc: Mooneys'. Modified text on 4/20/2018 (JDF). (Entered: 04/19/2018)
05/01/2018	<u>147</u> <b>R</b>	OBJECTION to <u>146</u> Report and Recommendations filed by Joni T. Mooney, William J. Mooney. (Attachments: # <u>1</u> LR7.1/LR72.2 Word Count Compliance Certificate)(MMP) Document QCd by mkg. Modified text on 6/22/2018 (MKG). (Entered: 05/01/2018)
05/01/2018	<u>148</u>	EXHIBIT INDEX WITH ATTACHED EXHIBITS FOR ANSWER AND re <u>147</u> <b>R</b> Objection to Report and Recommendations. (MMP) Modified text on 5/1/2018 (MMP). Document QCd by mkg. Modified text on 6/22/2018 (MKG). (Entered: 05/01/2018)












05/01/2018	<u>149</u>	CERTIFICATE OF SERVICE by Joni T. Mooney, William J. Mooney re <u>147</u> <b>R</b> Objection to Report and Recommendations, <u>148</u> Exhibit. (MMP) Document QCd by mkg. Modified text on 6/22/2018 (MKG). (Entered: 05/01/2018)
05/15/2018	<u>150</u> <b>R</b>	MEMORANDUM OPINION AND ORDER granting <u>119</u> Motion for Summary Judgment; adopting <u>146</u> Report and Recommendation. (Written Opinion) Signed by Judge Susan Richard Nelson on 5/15/2018. (cc: Mooneys) (SMD) Modified on 5/18/2018 (AKL). (Entered: 05/15/2018)
05/18/2018	<u>151</u> <b>R</b>	JUDGMENT (cc: Mooneys) (Attachments: # <u>1</u> <b>R</b> Civil Notice - appeal)(AKL) (Entered: 05/18/2018)
06/13/2018	<u>152</u> <b>R</b>	DOCUMENT FILED IN ERROR/WILL REFILE. MOTION to Dismiss and MOTION to Vacate Judgment filed by Joni T. Mooney, William J. Mooney. (MMG) Modified file date on 6/14/2018 (MMG). Modified text on 6/15/2018 (MMG). (Entered: 06/14/2018)
06/13/2018	<u>153</u> <b>R</b>	EXHIBIT re <u>157</u> <b>R</b> MOTION to Dismiss and MOTION to Vacate Judgment filed by Joni T. Mooney, William J. Mooney. (Attachments: # <u>1</u> Exhibit(s) 2, # <u>2</u> Exhibit(s) 3)(MMG) Modified text and link on 6/15/2018 (MMG). Document QC'd by jdf. Modified text on 7/30/2018 (JDF). (Entered: 06/14/2018)
06/13/2018	<u>154</u>	CERTIFICATE OF SERVICE by Joni T. Mooney, William J. Mooney re <u>153</u> <b>R</b> Exhibit, <u>157</u> <b>R</b> MOTION to Dismiss and MOTION to Vacate Judgment. (MMG) Modified text and link on 6/15/2018 (MMG). Document QC'd by jdf. Modified text on 7/30/2018 (JDF). (Entered: 06/14/2018)
06/13/2018	<u>155</u> <b>R</b>	AFFIDAVIT of William J. Mooney in SUPPORT OF <u>157</u> <b>R</b> MOTION to Dismiss and MOTION to Vacate Judgment filed by William J. Mooney. (Attachments: # <u>1</u> Exhibit(s))(MMG) Modified text and link on 6/15/2018 (MMG). Document QC'd by jdf. Modified text on 7/30/2018 (JDF). (Entered: 06/14/2018)
06/13/2018	<u>156</u> <b>R</b>	AFFIDAVIT of Joni T. Mooney in SUPPORT OF <u>157</u> <b>R</b> MOTION to Dismiss and MOTION to Vacate Judgment filed by Joni T. Mooney. (Attachments: # <u>1</u> Exhibit(s))(MMG) Modified text and link on 6/15/2018 (MMG). Document QC'd by jdf. Modified text on 7/30/2018 (JDF). (Entered: 06/14/2018)
06/13/2018	<u>157</u> <b>R</b>	MOTION to Dismiss and MOTION to Vacate Judgment filed by Joni T. Mooney, William J. Mooney. (Attachments: # <u>1</u> LR7.1/LR72.2 Word Count Compliance Certificate)(MMG) Document QC'd by jdf. Modified text on 7/30/2018 (JDF). (Entered: 06/15/2018)
06/15/2018	<u>158</u> <b>R</b>	PROPOSED ORDER TO JUDGE re <u>119</u> MOTION for Summary Judgment filed by United States of America.(Pahl, Michael) (Entered: 06/15/2018)
06/18/2018	<u>159</u> <b>R</b>	ORDER REFERRING <u>157</u> <b>R</b> MOTION to Dismiss/General MOTION to Vacate Order filed by Joni T. Mooney, William J. Mooney to Judge Leo I.

		Brisbois. Signed by Judge Susan Richard Nelson on 6/18/2018. (SMD) cc: Mooneys'. Modified text on 6/19/2018 (JDF). (Entered: 06/18/2018)
06/19/2018	<u>160</u> 	ORDER FOR PARTY TO FILE DOCUMENT/RESPOND TO COURT re <u>157</u>  MOTION to Dismiss/General MOTION to Vacate Order. Plaintiff shall file and serve its response to Defendants Motion to Dismiss and Motion to Vacate Judgment by no later than Tuesday, July 10, 2018; Defendants shall file and serve their reply memorandum within fourteen (14) days after receipt of Plaintiffs response, and in any event no later than Tuesday, July 24, 2018; Thereafter, the Court, after a preliminary review of the briefing, will determine whether or not a hearing on the motion will be helpful to the Court, and if it will, the Court will then issue a supplemental Order scheduling such hearing. Signed by Magistrate Judge Leo I. Brisbois on 6/19/2018. (VLM) cc: Mooneys Modified text on 6/21/2018 (JDF). (Entered: 06/19/2018)
07/10/2018	<u>161</u> 	MEMORANDUM in Opposition re <u>157</u>  MOTION to Dismiss/General MOTION to Vacate Order filed by United States of America.(Pahl, Michael) (Entered: 07/10/2018)
07/24/2018	<u>162</u> 	Reply to Response to Motion re <u>157</u>  MOTION to Dismiss/General MOTION to Vacate Order filed by Joni T. Mooney, William J. Mooney.(AKL) Document QC'd by jdf. Modified text on 8/6/2018 (JDF). (Entered: 07/25/2018)
07/24/2018	<u>163</u> 	AFFIDAVIT in Support re <u>162</u>  Reply to Response to Motion filed by William Mooney. (Attachments: # <u>1</u>  Attachment 1, # <u>2</u>  Attachment 2, # <u>3</u>  Attachment 3, # <u>4</u>  Attachment 4, # <u>5</u>  Attachment 5, # <u>6</u>  Attachment 6)(AKL) Document QC'd by jdf. Modified text on 8/6/2018 (JDF). (Entered: 07/25/2018)
07/24/2018	<u>164</u> 	AFFIDAVIT in Support re <u>162</u>  Reply to Response to Motion filed by Joni Mooney. (AKL) Document QC'd by jdf. Modified text on 8/6/2018 (JDF). (Entered: 07/25/2018)
07/30/2018	<u>165</u>	ORDER. The Court will take Defendants Motion to Dismiss and Motion to Vacate Judgment, [Docket No. 157], under advisement on the parties written submissions on July 31, 2018. Signed by Magistrate Judge Leo I. Brisbois on 7/30/2018. (JRG) cc: Mooneys. (kt) (Entered: 07/30/2018)
09/28/2018	<u>166</u> 	REPORT AND RECOMMENDATION re <u>157</u>  MOTION to Dismiss/General MOTION to Vacate Order filed by Joni T. Mooney, William J. Mooney. Signed by Magistrate Judge Leo I. Brisbois on 9/28/2018. (VLM) cc: William Mooney & Joni Mooney. Modified text on 10/1/2018 (MMP). (Entered: 09/28/2018)
10/12/2018	<u>167</u> 	OVERRULED per Order <u>171</u>  filed 2/6/19. OBJECTION to <u>166</u>  Report and Recommendations filed by Joni T. Mooney, William J. Mooney. (Attachments: # <u>1</u> Attachment 1, # <u>2</u> Attachment 2, # <u>3</u> Attachment 3, # <u>4</u> Attachment 4, # <u>5</u> Certificate of Service)(AKL) Document QC'd by KMH on 10/31/2018 (KMH). Modified text on 2/7/2019 (JLB). (Entered: 10/15/2018)

11/01/2018	<u>168</u>	VACATED per Order <u>170</u> filed 2/5/2019. ORDER denying <u>157</u> Motion to Dismiss/General; denying <u>157</u> Motion to Vacate Order; Adopt <u>166</u> Report and Recommendation.(Written Opinion) Signed by Judge Susan Richard Nelson on 11/1/2018. (KML) Joni T. and William J. Mooney. (kt) Modified text on 2/5/2019 (lmb). (Entered: 11/01/2018)
11/02/2018	<u>169</u>	VACATED per Order <u>170</u> filed 2/5/2019. JUDGMENT (Attachments: # <u>1</u> Civil Notice - appeal)(kt) cc: Joni T. and William J. Mooney. (kt) Modified text on 2/5/2019 (lmb). (Entered: 11/02/2018)
02/05/2019	<u>170</u>	ORDER vacating <u>168</u> Order of 11/01/2018, with respect to the dismissal of this action with prejudice and direction that judgment be entered; vacating <u>169</u> entry of judgment. Signed by Judge Susan Richard Nelson on 2/5/2019. (MJC) cc: Joni T. Mooney, William J. Mooney Modified text on 2/7/2019 (JLB). (Entered: 02/05/2019)
02/06/2019	<u>171</u>	AMENDED ORDER denying <u>157</u> Mooneys' Motion to Dismiss; denying <u>157</u> Mooneys' Motion to Vacate; overruling <u>167</u> Mooneys' Objection to Report and Recommendation; adopting <u>166</u> Report and Recommendation. (Written Opinion). Signed by Judge Susan Richard Nelson on 2/6/2019. (MJC) cc: Joni T. Mooney, William J. Mooney. Modified text on 2/7/2019 (JLB). (Entered: 02/06/2019)
02/06/2019	<u>172</u>	ORDER authorizing sale of property. (Written Opinion). Signed by Judge Susan Richard Nelson on 2/6/2019. (MJC) cc: Joni T. Mooney, William J. Mooney. Modified text on 2/7/2019 (JLB). (Entered: 02/06/2019)
03/04/2019	<u>173</u>	OBJECTION: <i>First Opposition and Demand on Dockets</i> <u>171</u> and <u>172</u> Memorandum of Law re <u>170</u> Order Directing Clerk - non-judgment, <u>171</u> Order on Motion to Dismiss/General, Order on Motion to Vacate Order, Order on Report and Recommendation, <u>172</u> Order to Clarify/Authorize, filed by Joni T. Mooney, William J. Mooney.(lmb) Document QC'd by KMH on 3/12/2019 (KMH). (Entered: 03/05/2019)
03/04/2019	<u>174</u>	OBJECTION: <i>Second Opposition and Demand on Dockets</i> <u>171</u> and <u>172</u> Memorandum of Law re <u>170</u> Order Directing Clerk - non-judgment, <u>171</u> Order on Motion to Dismiss/General, Order on Motion to Vacate Order, Order on Report and Recommendation, <u>172</u> Order to Clarify/Authorize, filed by Joni T. Mooney, William J. Mooney.(lmb) Document QC'd by KMH on 3/12/2019 (KMH). (Entered: 03/05/2019)
03/04/2019	<u>175</u>	EXHIBIT 1 re <u>173</u> OBJECTION: First Opposition and Demand on Dockets <u>171</u> and <u>172</u> Memorandum of Law, filed by Joni T. Mooney, William J. Mooney.(lmb) Modified text on 3/5/2019 (lmb). Document QC'd by KMH on 3/12/2019 (KMH). (Entered: 03/05/2019)
03/04/2019	<u>176</u>	EXHIBIT 2 re <u>173</u> OBJECTION: First Opposition and Demand on Dockets <u>171</u> and <u>172</u> Memorandum of Law, filed by Joni T. Mooney, William J. Mooney.(lmb) Modified text on 3/5/2019 (lmb). Document QC'd by KMH on 3/12/2019 (KMH). (Entered: 03/05/2019)



03/04/2019	<u>177</u> <b>R</b>	EXHIBIT 3 re <u>173</u> <b>R</b> OBJECTION: First Opposition and Demand on Dockets <u>171</u> <b>R</b> and <u>172</u> <b>R</b> Memorandum of Law, filed by Joni T. Mooney, William J. Mooney.(lmb) Modified text on 3/5/2019 (lmb). Document QC'd by KMH on 3/12/2019 (KMH). (Entered: 03/05/2019)
03/04/2019	<u>178</u> <b>R</b>	EXHIBIT 4 re <u>173</u> <b>R</b> OBJECTION: First Opposition and Demand on Dockets <u>171</u> <b>R</b> and <u>172</u> <b>R</b> Memorandum of Law, filed by Joni T. Mooney, William J. Mooney.(lmb) Modified text on 3/5/2019 (lmb). Document QC'd by KMH on 3/12/2019 (KMH). (Entered: 03/05/2019)
03/04/2019	<u>179</u> <b>R</b>	EXHIBIT 5 re <u>173</u> <b>R</b> OBJECTION: First Opposition and Demand on Dockets <u>171</u> <b>R</b> and <u>172</u> <b>R</b> Memorandum of Law, filed by Joni T. Mooney, William J. Mooney.(lmb) Modified text on 3/5/2019 (lmb). Document QC'd by KMH on 3/12/2019 (KMH). (Entered: 03/05/2019)
03/04/2019	<u>180</u> <b>R</b>	EXHIBIT 1 re <u>174</u> <b>R</b> OBJECTION: Second Opposition and Demand on Dockets <u>171</u> <b>R</b> and <u>172</u> <b>R</b> Memorandum of Law , filed by Joni T. Mooney, William J. Mooney.(lmb) Modified text on 3/5/2019 (lmb). Document QC'd by KMH on 3/12/2019 (KMH). (Entered: 03/05/2019)
03/04/2019	<u>181</u> <b>R</b>	EXHIBIT 2 re <u>174</u> <b>R</b> OBJECTION: Second Opposition and Demand on Dockets <u>171</u> <b>R</b> and <u>172</u> <b>R</b> Memorandum of Law, filed by Joni T. Mooney, William J. Mooney.(lmb) Document QC'd by KMH on 3/12/2019 (KMH). (Entered: 03/05/2019)
03/04/2019	<u>182</u> <b>R</b>	EXHIBIT 3 re <u>174</u> <b>R</b> OBJECTION: Second Opposition and Demand on Dockets <u>171</u> <b>R</b> and <u>172</u> <b>R</b> Memorandum of Law, filed by Joni T. Mooney, William J. Mooney.(lmb) Document QC'd by KMH on 3/12/2019 (KMH). (Entered: 03/05/2019)
03/04/2019	<u>183</u> <b>R</b>	EXHIBIT 4 re <u>174</u> <b>R</b> OBJECTION: Second Opposition and Demand on Dockets <u>171</u> <b>R</b> and <u>172</u> <b>R</b> Memorandum of Law, filed by Joni T. Mooney, William J. Mooney.(lmb) Document QC'd by KMH on 3/12/2019 (KMH). (Entered: 03/05/2019)
03/06/2019	<u>184</u>	NOTICE OF APPEAL TO 8TH CIRCUIT as to <u>170</u> <b>R</b> Order Directing Clerk - non-judgment, <u>171</u> <b>R</b> Amended Order on Motion to Dismiss/General, Order on Motion to Vacate Order, Order on Report and Recommendation, <u>172</u> <b>R</b> Order to Clarify/Authorize by Joni T. Mooney, William J. Mooney. (CLK) Document QC'd by KMH on 3/11/2019 (KMH). (Entered: 03/07/2019)
03/06/2019	<u>185</u>	RECEIPT number 44641102256 in the amount of \$505 issued to William Joseph Mooney. (CLK) Document QC'd by KMH on 3/11/2019 (KMH). (Entered: 03/07/2019)
03/06/2019	<u>186</u> <b>R</b>	DOCUMENT FILED IN ERROR. WILL BE REFILED. MOTION FOR THE REINSTATEMENT OF THE DISMISSAL WITH PREJUDICE WITH THE WITHDRAWAL OF THE ORDER OF SALE OR A NEW CONSTITUTIONAL BENCH TRIAL ARISING UNDER ARTICLE III SECTIONS 1 AND 2 EXERCISING THE "JUDICIAL POWER OF THE UNITED STATES" filed by Joni T. Mooney, William J. Mooney. (CLK) Modified text on 3/8/2019 (CLK).

		(Entered: 03/07/2019)
03/06/2019	<u>187</u> 	CERTIFICATE OF SERVICE by Joni T. Mooney, William J. Mooney re <u>184</u> Notice of Appeal to 8th Circuit, <u>186</u>  MOTION FOR THE REINSTATEMENT OF THE DISMISSAL WITH PREJUDICE WITH THE WITHDRAWAL OF THE ORDER OF SALE OR A NEW CONSTITUTIONAL BENCH TRIAL ARISING UNDER ARTICLE III SECTIONS 1 AND 2 EXERCISING THE "JUDICIAL POWER OF THE UNITED STATES" (CLK) Document QC'd by KMH on 3/11/2019 (KMH). (Entered: 03/07/2019)
03/06/2019	<u>188</u> 	MOTION FOR THE REINSTATEMENT OF THE DISMISSAL WITH PREJUDICE WITH THE WITHDRAWAL OF THE ORDER OF SALE OR A NEW CONSTITUTIONAL BENCH TRIAL ARISING UNDER ARTICLE III SECTIONS 1 AND 2 EXERCISING THE "JUDICIAL POWER OF THE UNITED STATES" filed by Joni T. Mooney, William J. Mooney. (CLK) Document QC'd by KMH on 3/11/2019 (KMH). (Entered: 03/08/2019)
03/06/2019	<u>189</u> 	Declaration of William Joseph Mooney in Support of <u>188</u>  MOTION FOR THE REINSTATEMENT OF THE DISMISSAL WITH PREJUDICE WITH THE WITHDRAWAL OF THE ORDER OF SALE OR A NEW CONSTITUTIONAL BENCH TRIAL ARISING UNDER ARTICLE III SECTIONS 1 AND 2 EXERCISING THE "JUDICIAL POWER OF THE UNITED STATES" filed by Joni T. Mooney, William J. Mooney.(CLK) Document QC'd by KMH on 3/11/2019 (KMH). (Entered: 03/08/2019)
03/06/2019	<u>190</u> 	Declaration of Joni Therese Mooney in Support of <u>188</u>  MOTION FOR THE REINSTATEMENT OF THE DISMISSAL WITH PREJUDICE WITH THE WITHDRAWAL OF THE ORDER OF SALE OR A NEW CONSTITUTIONAL BENCH TRIAL ARISING UNDER ARTICLE III SECTIONS 1 AND 2 EXERCISING THE "JUDICIAL POWER OF THE UNITED STATES" filed by Joni T. Mooney, William J. Mooney.(CLK) Document QC'd by KMH on 3/11/2019 (KMH). (Entered: 03/08/2019)
03/08/2019	<u>191</u> 	ORDER denying <u>188</u>  Motion FOR THE REINSTATEMENT OF THE DISMISSAL WITH PREJUDICE WITH THE WITHDRAWAL OF THE ORDER OF SALE OR A NEW CONSTITUTIONAL BENCH TRIAL ARISING UNDER ARTICLE III SECTIONS 1 AND 2 EXERCISING THE "JUDICIAL POWER OF THE UNITED STATES" Signed by Judge Susan Richard Nelson on 3/8/2019. (SMD) cc: William J. Mooney, Joni T. Mooney. Modified text on 3/11/2019 (JLB). (Entered: 03/08/2019)
03/12/2019	<u>192</u> 	TRANSMITTAL OF APPEAL LETTER TO U. S. COURT OF APPEALS, 8TH CIRCUIT, Re: Notice of Appeal to 8th Circuit, <u>184</u> . cc: William J. Mooney, Joni T. Mooney (CLK) Modified text on 3/12/2019 (CLK). (Entered: 03/12/2019)
03/12/2019	<u>193</u> 	AMENDED TRANSMITTAL OF APPEAL LETTER TO U. S. COURT OF APPEALS, 8TH CIRCUIT, Re: Notice of Appeal to 8th Circuit, <u>184</u> . cc: William J. Mooney, Joni T. Mooney (CLK) Modified text on 3/12/2019 (CLK). (Entered: 03/12/2019)

03/14/2019	<u>194</u>	USCA Case Number 19-1533 for <u>184</u> Notice of Appeal to 8th Circuit, filed by Joni T. Mooney, William J. Mooney. (lmb) (Entered: 03/15/2019)
05/15/2019	<u>195</u>	USCA JUDGMENT (electronic copy) as to <u>184</u> Notice of Appeal to 8th Circuit, filed by Joni T. Mooney, William J. Mooney. (LPH) (Entered: 05/17/2019)
05/15/2019	<u>196</u>	MANDATE of USCA (electronic copy) as to <u>184</u> Notice of Appeal to 8th Circuit, filed by Joni T. Mooney, William J. Mooney. (LPH) (Entered: 05/17/2019)

<b>PACER Service Center</b>			
<b>Transaction Receipt</b>			
07/23/2019 05:07:00			
<b>PACER Login:</b>	rw1679	<b>Client Code:</b>	
<b>Description:</b>	Docket Report	<b>Search Criteria:</b>	0:16-cv-02547-SRN-LIB
<b>Billable Pages:</b>	13	<b>Cost:</b>	1.30

attachment 3

UNITED STATES DISTRICT COURT  
DISTRICT OF MINNESOTA

United States of America,	)	
	)	
Plaintiff,	)	
	)	
v.	)	Case: 0:16-cv-02547-SRN-LIB
	)	
William J. Mooney, et al.,	)	
	)	
Defendants.	)	

**Order of Sale**

This Court entered a final judgment in this action on May 18, 2018 (Docket Entry No. 151), in favor of plaintiff United States and against defendant William J. Mooney for unpaid federal income tax liabilities for the 2002, 2003, 2004, 2013, and 2014 tax years and for civil tax penalties assessed against him for the 2004, 2005, 2006, 2007, and 2008 tax years. The Court also entered final judgment against Defendant Joni T. Mooney for unpaid federal income tax liabilities for the 2002, 2003, 2013, and 2014 tax years and penalties assessed against her for the 2004, 2005, 2006, 2007, and 2008 tax years. The judgment also ordered that the federal tax liens associated with those liabilities be enforced with a judicial sale of the land, along with all improvements, buildings, and appurtenances thereon, now known as and numbered as 409 6th Avenue Northwest, Little Falls, Minnesota (the "Property"), and that the proceeds of sale be distributed as set forth in the Court's final judgment. The property has a legal description of Lots 9, 10, 11, 12, and 13, all in Block 11 of Thayer's Addition to the City of Little Falls, according to the plat thereof, and situate in Morrison, County, Minnesota.

The Court now ORDERS that the Property shall be sold, pursuant to 26 U.S.C. § 7403(c) and 28 U.S.C. §§ 2001 and 2002, in order to collect the unpaid federal tax liabilities as follows:

1. The Internal Revenue Service (“IRS”) Property Appraisal and Liquidation Specialists (“PALS”) are authorized to offer for public sale and to sell the Property.

2. **Terms and Conditions:** The terms and conditions of the sale are set forth below.

a. The sale of the Property shall be by public auction to the highest bidder, free and clear of all rights, titles, claims, liens, and interests of all parties to this action, including the plaintiff United States and the defendants William J. Mooney, Joni T. Mooney, and Harbor Holdings, Mid-Atlantic Trustees and Administrators, and any successors in interest or transferees of those parties.

b. The sale shall be subject to building lines, if established, all laws, ordinances, and governmental regulations (including building and zoning ordinances) affecting the Property, and easements, restrictions, and reservations of record, if any.

***Sale Location***

c. The sale shall be held either at the courthouse of the county or city in which the Property is located or on the Property’s premises.

***Notice of Sale***

d. The PALS shall announce the date and time for sale.

e. Notice of the sale shall be published once a week for at least four consecutive weeks before the sale in at least one newspaper regularly issued and of general circulation in Morrison County and, at the discretion of the PALS, by any other notice or advertisement that the PALS deems appropriate. The notice of the sale shall contain an adequate description of the Property but need not contain the full legal description, and shall contain the material terms and conditions of sale set forth in this order of sale.

f. The Property shall be offered for sale “as is.”

***Redemption***

g. The sale shall be made without any right of redemption.

***Minimum Bid***

h. The PALS shall set, and may adjust, the minimum bid. If the minimum bid is not met or exceeded, the PALS may, without further permission of this Court, and under the terms and conditions in this order of sale, hold a new public sale, if necessary, and adjust the minimum bid.

***Payment of Deposit and Balance***

i. At the time of the sale, the successful bidder(s) shall deposit with the PALS, by money order, certified check, or cashier's check made payable to the Clerk of the United States District Court for the District of Minnesota, a deposit in an amount between five (5) and twenty (20) percent of the minimum bid as specified by the PALS in the published notice of sale. Upon receipt, the PALS will deposit the funds with the Clerk of this Court. Before permitted to bid at the sale, potential bidders shall display to the

PALS proof that they are able to comply with this requirement. No bids will be accepted from any person(s) who have not presented proof that, if they are the successful bidders(s), they can make the deposit required by this order of sale.

j. The successful bidder(s) shall pay the balance of the purchase price for the Property within forty-five (45) days following the date of the sale. The money order, certified check, or cashier's check shall be made payable to the Clerk of the United States District Court for the District of Minnesota and shall be given to the PALS who will deposit the funds with the Clerk of this Court. If the bidder fails to fulfill this requirement, the sale shall be treated as null and void, and the deposit shall be forfeited and disbursed pursuant to further order of this Court, first to cover the expenses of the sale, then any amount remaining to be applied to the judgment for the federal tax liabilities entered in this case. The Property shall be again offered for sale under the terms and conditions of this order of sale or, in the alternative, sold to the second highest bidder, at the sole discretion of the United States. The successful bidder(s) at the new sale or second highest bidder, as the case may be, shall receive the Property free and clear of all rights, titles, claims, liens, and interests of the defaulting bidder(s).

k. The Clerk of this Court is directed to accept the deposits and the balance of the proceeds of the sale and deposit them into the Court's registry for distribution as provided for pursuant to further order of this Court.

***Confirmation of Sale***

l. The sale of the Property shall be subject to confirmation by this Court. On confirmation of the sale, ownership and possession of the Property shall transfer to the

successful bidder(s), and all interests in, liens against, and titles and claims to, the Property that are held or asserted by the parties to this action are discharged and extinguished.

m. After the confirmation of the sale, the IRS shall execute and deliver a deed under the authority of this Court conveying the Property, effective as of the date on which this Court confirms the sale, to the successful bidder(s). Also, after this Court confirms the sale, and on receipt of the deed from the successful bidder, the Recording Official of Morrison County, Minnesota, shall cause the transfer of the Property to be reflected upon that county's register of title. The successful bidder(s) shall pay, in addition to the amount of the bid, any county or local documentary stamps and registry fees as provided by law.

3. **Preservation of the Property:** Up until the date on which this Court confirms the sale of the Property, the defendants shall take all reasonable steps necessary to preserve the Property (including all buildings, improvements, fixtures and appurtenances on the Property) in its current condition including, without limitation, maintaining a fire and casualty insurance policy on the Property, and the defendants and all occupants of the Property shall neither commit waste against the Property, nor cause or permit anyone else to do so. Up until the date on which this Court confirms the sale of the Property the defendants in this case shall do nothing that tends to reduce the value or marketability of the Property, nor shall they cause or permit anyone else to do so. Such defendants shall not record any instrument, publish any notice, or take any other action (such as running newspaper advertisements, posting signs, or making internet or social media postings)



that may directly or indirectly tend to adversely affect the value of the Property or that may tend to deter or discourage potential bidders from participating in the public auction, nor shall they cause or permit anyone else to do so. If the Property is destroyed before the date on which this Court confirms the sale of the Property and the defendant(s) is/are entitled to insurance proceeds, the insurance proceeds shall be paid into the registry of this Court. Violation of this paragraph shall be deemed a contempt of court and punishable as such.

4. **Vacating the Property:** All persons occupying the Property shall vacate the Property permanently within 30 days of the date of this order of sale, each taking with them his or her personal property (but leaving all improvements, buildings, fixtures, and appurtenances to the Property).

If any person fails or refuses to vacate the Property by the date specified in this order of sale, or attempts to re-enter the Property thereafter, the PALS is authorized to coordinate with the United States Marshals Service to take all actions that are reasonably necessary to have those persons ejected or excluded, in particular:

a. The U.S. Marshals Service is authorized to and directed to take any and all necessary actions, including but not limited to the use of reasonable force, to enter and remain on the premises, which includes, but is not limited to, the land, the buildings, vehicles, and any structures located thereon, for the purpose of executing this Order.

b. The United States Marshals Service is further authorized and directed to arrest and/or evict from the premises any and all persons who obstruct, attempt to

obstruct, or interfere or attempt to interfere, in any way with the execution of this Order.

5. **Abandoned Personal Property:** Any personal property remaining on the Property thirty (30) days after the date of this order of sale is deemed forfeited and abandoned, and the PALS is authorized to dispose of it in any manner they see fit, including sale. If the abandoned personal property is sold, the proceeds of the sale are to be deposited into the registry of this Court and disbursed pursuant to further order of this Court, first to cover the expenses of the sale, then any amount remaining to be applied to the judgment for the federal tax liabilities entered in this case or as otherwise ordered. Money orders and checks for the purchase of the personal property shall be made payable to the Clerk of the United States District Court for the District of Minnesota and the Clerk of the Court is directed to accept cash, money orders, and checks, and deposit such items into the Court's registry for distribution as provided for pursuant to further order of this Court.

6. **Forwarding Address:** No later than two business days after vacating the Property pursuant to the deadline set forth in paragraph 4, above, the defendants or their agent shall notify counsel for the United States of a forwarding address where he/she/they can be reached. Notification shall be made by contacting the U.S. Department of Justice Tax Division's trial attorney at (202) 514-6488.

7. **Access to the Property:** Up until the date on which this Court confirms the sale of the Property, the IRS, PALS, and their representatives are authorized to have free and full access to the Property in order to take any and all actions necessary to preserve and

market the Property, including, but not limited to, retaining a locksmith or other person to change or install locks or other security devices on any part of the Property.

8. **Claims:** After the Court confirms the sale of the Property, the sale proceeds deposited with the Clerk of this Court shall be distributed consistent with this Court's final judgment (Docket Entry No. 151).

IT IS SO ORDERED:

Signed this 6th day of February 2019.

s/Susan Richard Nelson  
SUSAN RICHARD NELSON  
United States District Judge

attachment 4

**In the United States Court of Federal Claims**

William Joseph Mooney, <i>In propria persona</i> ; and )	
Joni Therese Mooney, <i>In propria persona</i> , )	
	)
Plaintiffs, )	Case No. 19-987 T
	)
v. )	Judge
	)
THE UNITED STATES a/k/a "UNITED )	
STATES OF AMERICA" )	
	)
Defendant, )	
_____ )	

**COMPLAINT**

Comes Now, William Joseph Mooney, *in propria persona* and Joni Therese Mooney, *in propria persona* ("Mooneys") with this Complaint against the "UNITED STATES" a/k/a "UNITED STATES OF AMERICA." ("US/USA").<sup>1</sup>

**Table of Contents**

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A. 28 U.S.C. § 1491 Claims against United States generally; actions involving Tennessee Valley Authority .....	1
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II. Madisonian Compromise in the Constitutional Convention .....	9
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<sup>1</sup> Judge NELSON HELD that the "UNITED STATES" and "UNITED STATES OF AMERICA" are exactly the same. Briefed below.

**I. Initial Opening Statement including Juridicitorial Statements**

The Mooneys do hereby state for the United States Federal Court of Claims (“Court of Claims”) to take judicial Notice of all Attachments of public records in this Complaint without restating same and the unassailable facts in this Complaint, *infra*.

There are Memorandums of Law included in the Complaint or the Memorandums of Law may be included as attachments to this Complaint as they are essential elements of this Complaint; and further, in whichever way they are used in the Complaint that are essential elements to NEW evidence and clarification of terms and phases as the Mooneys have been LIED to over and over by Judge SUSAN RICHARD NELSON (“NELSON”) and MICHAEL R PAHL (“PAHL”) and denied access to an Court of the United States arising under Article III Sections 1 and 2 to Cases in Law and Equity.

This Complaint will NOT be accepted with great favor by the “United States” aka “United States of America” as this Complaint will expose a CON by Tribunals, Courts of the United States and Congress that requires documented evidence to establish a “well pleaded Complaint” which is the goal of the Mooneys, who are not attorneys or lawyers.

**A. 28 U.S.C. § 1491 Claims against United States generally; actions involving Tennessee Valley Authority**

The Mooneys will present NOW the initial jurisdictional elements of this Complaint that include 28 U.S.C. § 1491 “(a)(1) The United States Court of Federal Claims shall have jurisdiction to render judgment upon any claim against the United States founded either upon the Constitution, or any Act of Congress or **any regulation of an executive department**,” *i.e.*, being a waiver by the “United States” to be sued. Also in the Complaint, other issues are

Attachment 5

In the United States Court of Federal Claims

Case No.: 1:19-cv-00987-PEC

WILLIAM JOSEPH MOONEY, et al.

v.

NOTICE OF ASSIGNMENT TO:

Judge Patricia E. Campbell-Smith

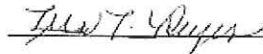
UNITED STATES OF AMERICA

Pursuant to Rule 40.1, of the Rules of the United States Court of Federal Claims, this case has been assigned to the above Judge for the conduct of proceedings pursuant to the rules of this court. Careful consideration and observance by counsel of the rules of this court and the orders of the assigned judge will enable the judge and the Clerk of Court to assist counsel in the expeditious disposition of the case with minimum expense. Counsels attention is called to Appendix A of the rules of this court which governs proceedings before trial, and has application in every case unless an order is entered providing otherwise. For format and copy requirements, see Rule 5.5. For service and filing requirements, see Rule 5. For electronic case filing procedures, see Appendix E of the rules of this court.

Counsels' attention is also called to Appendix H of the rules of this court which implements a variety of voluntary, non-binding alternative dispute resolution (ADR) tools for use in appropriate cases. ADR techniques include but are not limited to mediation, mini-trials, early neutral evaluation, and non-binding arbitration.

The United States is requested to promptly file written notification of the name, address and telephone number of assigned counsel in accordance with Rule 83.1(c)(3).

Pursuant to Rule 5.5(g): "In all filings other than the complaint, the name of the judge assigned to the case must be included directly below the docket number."

  
Clerk of Court

RECEIVED  
DOJ COURIER

AUG - 1 2019

OFFICE OF THE CLERK  
U.S. COURT OF FEDERAL CLAIMS

IN THE UNITED STATES COURT OF FEDERAL CLAIMS

WILLIAM JOSEPH MOONEY &  
JONI THERESE MOONEY,

Plaintiff,

v.

THE UNITED STATES OF AMERICA,

Defendant,

No. 19-987 T

(Judge Patricia E. Campbell-Smith)

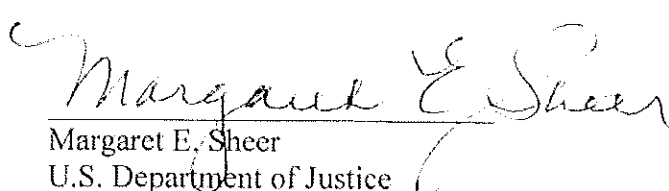
NOTICE OF APPEARANCE

To the Clerk:

Please enter the appearance of Margaret E. Sheer as the attorney of record for the United States. Unless filed electronically, service of all papers by opposing parties should be addressed as follows:

Margaret E. Sheer, Esquire  
U.S. Department of Justice  
Tax Division  
Court of Federal Claims Section  
Post Office Box 26  
Ben Franklin Station  
Washington, D.C. 20044

August 1, 2019

  
Margaret E. Sheer  
U.S. Department of Justice  
Tax Division  
Court of Federal Claims Section  
Voice: (202) 307-6627  
Fax: (202) 514-9440  
Email: Margaret.e.sheer@usdoj.gov

CERTIFICATE OF SERVICE

I certify that service of the foregoing document has, this 1st day of August 2019, been made on plaintiff, *pro se*, in a postage prepaid envelope, to the following address:

William Joseph Mooney  
Joni Therese Mooney  
409 6<sup>th</sup> Avenue NW  
Little Falls, MN 56345

A handwritten signature in black ink, appearing to be "Joni Therese Mooney", written over a horizontal line.

Department of Justice (Tax)  
Court of Federal Claims Section  
P.O. Box 26  
Ben Franklin Post Office  
Washington D.C. 20044



SINGLE\_DEFT

**U.S. District Court  
Western District of Wisconsin (Madison)  
CRIMINAL DOCKET FOR CASE #: 3:19-cr-00090-wmc-1**

Case title: United States of America v. Kriemelmeyer,  
Frederick

Date Filed: 06/27/2019

Assigned to: District Judge William M.  
Conley  
Referred to: Magistrate Judge Stephen L.  
Crocker

**Defendant (1)**

**Frederick G. Kriemelmeyer**

represented by **Joseph Aragorn Bugni**  
Federal Defender Services  
22 East Mifflin Street, Suite 1000  
Madison, WI 53703  
608-260-9900  
Fax: 608-260-9901  
Email: Joseph\_Bugni@fd.org  
*LEAD ATTORNEY*  
*ATTORNEY TO BE NOTICED*  
*Designation: Public Defender or*  
*Community Defender Appointment*

**Pending Counts**

26:7201.F ATTEMPT TO EVADE OR  
DEFEAT TAX  
(1-4)

**Disposition**

**Highest Offense Level (Opening)**

Felony

**Terminated Counts**

None

**Disposition**

**Highest Offense Level (Terminated)**

None

**Complaints**

None

**Disposition****Plaintiff****United States of America**represented by **Elizabeth Altman**United States Attorney's Office  
222 West Washington Avenue  
Suite 700

Madison, WI 53703

608-264-5158

Fax: 608-264-5054

Email: elizabeth.altman@usdoj.gov

**LEAD ATTORNEY****ATTORNEY TO BE NOTICED***Designation: Government***Eric Carl Schmale**

U.S. Department of Justice

601 D Street NW

Tax Division

Room 7027

Washington, DC 20005









202-514-5614

Fax: 202-514-9623

Email: eric.c.schmale@usdoj.gov

**LEAD ATTORNEY****ATTORNEY TO BE NOTICED**

<b>Date Filed</b>	<b>#</b>	<b>Docket Text</b>
06/27/2019	<u>1</u> <b>R</b>	INDICTMENT as to Frederick G. Kriemelmeyer (1) count(s) 1-4. (kwf) (Entered: 06/27/2019)
06/27/2019	<u>2</u> <b>R</b>	JS-45 Criminal Cover Sheet as to Frederick G. Kriemelmeyer. (kwf) (Entered: 06/27/2019)
06/28/2019	<u>3</u>	Summons Issued in case as to Frederick G. Kriemelmeyer. Delivered to USMS for service. Arraignment set for 7/23/2019 at 10:30 AM before Magistrate Judge Stephen L. Crocker. (kwf) (Entered: 06/28/2019)
07/12/2019	<u>4</u> <b>R</b>	Notice of Jurisdictional Challenge and Claim for Dismissal by Frederick G. Kriemelmeyer (Attachments: # <u>1</u> <b>R</b> Exhibit 1 - Order in Civil Action, PAED Case No. 99-4778, # <u>2</u> <b>R</b> Exhibit 2 - SITCOMM Final Arbitration Award, # <u>3</u> Envelope) (kwf) (Entered: 07/12/2019)

07/23/2019	<u>5</u> 	Notice of Attorney Appearance Eric Carl Schmale appearing for USA. (Schmale, Eric) (Entered: 07/23/2019)
07/23/2019		Attorney update in case as to Frederick G. Kriemelmeyer. Attorney Joseph Aragorn Bugni for Frederick G. Kriemelmeyer added. (voc) (Entered: 07/23/2019)
07/23/2019	<u>6</u>	Notice of Attorney Appearance: Joseph Aragorn Bugni appearing for Frederick G. Kriemelmeyer. (Bugni, Joseph) (Entered: 07/23/2019)
07/23/2019	<u>7</u>	Minute Entry for proceedings held before Magistrate Judge Stephen L. Crocker: Arraignment held on 7/23/2019: Not Guilty plea entered re: Frederick G. Kriemelmeyer (1) Count 1-4. Frederick G. Kriemelmeyer is released on conditions. [40] Pretrial motions due 11/12/2019. Pretrial Motion Hearing set for 11/15/2019 at 01:30 PM. Final Pretrial Submissions due 2/10/2020. Final Pretrial Conference set for 2/13/2020 at 01:30 PM. Final Hearing set for 2/18/2020 at 03:00 PM. Jury Selection and Trial set for 2/24/2020 at 09:00 AM. (Court Reporter FTR.) (voc) (Main Document 7 replaced on 7/23/2019) (voc). (Entered: 07/23/2019)
07/23/2019	<u>8</u> 	Scheduling Order as to Frederick G. Kriemelmeyer. Signed by Magistrate Judge Stephen L. Crocker on 7/23/2019. (kwf) (Entered: 07/23/2019)
07/24/2019	<u>9</u> 	Judicial Notice by Frederick G. Kriemelmeyer. (Attachments: # <u>1</u>  Cover Letter) (Bugni, Joseph) (Entered: 07/24/2019)
07/24/2019	<u>10</u>	Verified Application for Permission to Proceed In Forma Pauperis by Frederick G. Kriemelmeyer. Motions referred to Magistrate Judge Stephen L. Crocker. (Attachments: # <u>1</u> Cover Letter) (Bugni, Joseph) (Entered: 07/24/2019)
07/24/2019	<u>11</u> 	Notice of Plea by Frederick G. Kriemelmeyer (Attachments: # <u>1</u> Cover Letter) (Bugni, Joseph) (Entered: 07/24/2019)
07/24/2019	<u>12</u>	Claim for Assistance of Unfettered Counsel by Frederick G. Kriemelmeyer. Motions referred to Magistrate Judge Stephen L. Crocker. (Attachments: # <u>1</u> Cover Letter) (Bugni, Joseph) (Entered: 07/24/2019)
07/24/2019	<u>13</u> 	Motion for Glossary Page of <i>Defined Words</i> by Frederick G. Kriemelmeyer. Motions referred to Magistrate Judge Stephen L. Crocker. (Attachments: # <u>1</u> Cover Letter) (Bugni, Joseph) (Entered: 07/24/2019)
07/24/2019	<u>14</u> 	Letter re: <i>Discovery</i> by Frederick G. Kriemelmeyer. (Bugni, Joseph) (Entered: 07/24/2019)
07/26/2019	<u>15</u>	Unopposed Motion for Protective Order and Order Authorizing Disclosures by United States of America as to Frederick G. Kriemelmeyer. Motions referred to Magistrate Judge Stephen L. Crocker. (Attachments: # <u>1</u> Text of Proposed Order) (Schmale, Eric) (Entered: 07/26/2019)
07/26/2019	<u>16</u> 	ORDER Authorizing <u>15</u> Disclosure of Grand Jury Information and Tax Return Information, and Protective Order as to Frederick G. Kriemelmeyer (1). Signed

		by Magistrate Judge Stephen L. Crocker on 7/26/2019. (voc) (Entered: 07/26/2019)
07/30/2019	<u>17</u>	ORDER requiring Frederick G. Kriemelmeyer to provide this court's Pretrial Services Office with the address of his residence and a telephone number at which he can be reached and allow Pretrial Services to verify this information; failure to provide this information by 8/2/2019 will result in this court issuing an arrest warrant. Signed by Magistrate Judge Stephen L. Crocker on 7/30/2019. (jls) (Entered: 07/30/2019)
08/06/2019	<u>18</u>	Pretrial Services Report as to Frederick G. Kriemelmeyer ( <u>Sealed</u> ) (ccn) (Entered: 08/06/2019)

PACER Service Center			
Transaction Receipt			
08/06/2019 20:28:15			
PACER Login:	romeoromeo:3045868:0	Client Code:	
Description:	Docket Report	Search Criteria:	3:19-cr-00090-wmc
Billable Pages:	2	Cost:	0.20

UNITED STATES DISTRICT COURT  
FOR THE WESTERN DISTRICT OF WISCONSIN

UNITED STATES OF AMERICA

19 CR 90 WMC

INDICTMENT

v.

FREDERICK G. KRIEMELMEYER,

Case No. \_\_\_\_\_  
26 U.S.C. § 7201

Defendant.

THE GRAND JURY CHARGES:

INTRODUCTORY ALLEGATIONS

1. At times material to this indictment:
  - a. The defendant, FREDERICK G. KRIEMELMEYER (the defendant), was a resident of Spring Grove, Minnesota, and operated a dental practice in La Crosse, Wisconsin, located in the Western District of Wisconsin.
  - b. The Internal Revenue Service (IRS) was and is an agency of the United States, within the Department of the Treasury, responsible for enforcing and administering the tax laws of the United States.
  - c. On or about November 19, 2007, the defendant was ordered by the United States District Court for the Western District of Wisconsin to pay \$135,337 to the IRS for his unpaid individual income tax liabilities for calendar years 2000, 2002, 2003, and 2004.
  - d. In or about June 2011, the defendant opened a dental practice in La Crosse, Wisconsin, which operated by charging and receiving payment from patients directly for services.

e. In or about August 2011, the IRS issued notice to the defendant of the assessment of additional individual income taxes, penalties, and interest for calendar years 2000 through 2004.

f. On or about December 31, 2012, the defendant received a notice mailed by the IRS of a tax lien for an unpaid tax balance of \$453,889, which corresponded to his unpaid balance of individual income taxes, penalties, and interest for calendar years 2000 through 2004.

COUNT 1

1. The Introductory Allegations are incorporated here.

2. From at least in or about June 2011 and continuing through at least in or about February 2019, in the Western District of Wisconsin and elsewhere, the defendant,

FREDERICK G. KRIEMELMEYER,

willfully attempted to evade and defeat the payment of income tax due and owing by him to the United States of America, for the calendar years 2000 through 2004, by committing the following affirmative acts, among others:

a. Requiring his dental patients to pay for services in a manner to avoid creating paper and tax records, including by, among other methods, cash, checks payable to cash, and checks with the payee line left blank;

b. Encouraging his dental patients to pay him for services with cash by offering a discount to patients who paid with cash;

c. Paying his business and personal expenses in a manner to avoid creating paper and tax records, including by, among other methods, using cash, proceeds from

cashed checks, money orders, and checks received from his dental patients, including to pay wages for an individual working in his dental office, and the rents on his office and personal residence; and

d. Running his business in a manner to avoid creating paper and tax records, including by avoiding the creation of paystubs and other paper records of employment.

(In violation of Title 26, United States Code, Section 7201).

COUNT 2

1. The Introductory Allegations are incorporated here.

2. During the calendar year 2013, the defendant, FREDERICK G. KRIEMELMEYER, received taxable income, upon which there was income tax due and owing to the United States of America. Knowing the foregoing facts, and failing to make an income tax return on or before April 15, 2014, as required by law, to any proper officer of the IRS and to pay the income tax to the IRS, the defendant,

FREDERICK G. KRIEMELMEYER,

from in or about January 2013 through in or about April 15, 2014, in the Western District of Wisconsin and elsewhere, willfully attempted to evade and defeat income tax due and owing by him to the United States of America for the calendar year 2013, by committing the following affirmative acts, among others:

a. Requiring his dental patients to pay for services in a manner to avoid creating paper and tax records, including by, among other methods, cash, checks payable to cash, and checks with the payee line left blank;

b. Encouraging his dental patients to pay him for services with cash by offering a discount to patients who paid with cash;

c. Paying his business and personal expenses in a manner to avoid creating paper and tax records, including by, among other methods, using cash, proceeds from cashed checks, money orders, and checks received from his dental patients, including to pay wages for an individual working in his dental office, and the rents on his office and personal residence; and

d. Running his business in a manner to avoid creating paper and tax records, including by avoiding the creation of paystubs and other paper records of employment.

(In violation of Title 26, United States Code, Section 7201).

COUNT 3

1. The Introductory Allegations are incorporated here.

2. During the calendar year 2014, the defendant, FREDERICK G. KRIEMELMEYER, received taxable income, upon which there was income tax due and owing to the United States of America. Knowing the foregoing facts, and failing to make an income tax return on or before April 15, 2015, as required by law, to any proper officer of the IRS and to pay the income tax to the IRS, the defendant,

FREDERICK G. KRIEMELMEYER,

from in or about January 2014 through in or about April 15, 2015, in the Western District of Wisconsin and elsewhere, willfully attempted to evade and defeat income tax due and owing by him to the United States of America for the calendar year 2014, by committing affirmative acts, among others:

a. Requiring his dental patients to pay for services in a manner to avoid creating paper and tax records, including by, among other methods, cash, checks payable to cash, and checks with the payee line left blank;



- b. Encouraging his dental patients to pay him for services with cash by offering a discount to patients who paid with cash;
- c. Paying his business and personal expenses in a manner to avoid creating paper and tax records, including by, among other methods, using cash, proceeds from cashed checks, money orders, and checks received from his dental patients, including to pay wages for an individual working in his dental office, and the rents on his office and personal residence; and
- d. Running his business in a manner to avoid creating paper and tax records, including by avoiding the creation of paystubs and other paper records of employment.

(In violation of Title 26, United States Code, Section 7201).

COUNT 4

- 1. The Introductory Allegations are incorporated here.
- 2. During the calendar year 2015, the defendant, FREDERICK G.

KRIEMELMEYER, received taxable income, upon which there was income tax due and owing to the United States of America. Knowing the foregoing facts, and failing to make an income tax return on or before April 15, 2016, as required by law, to any proper officer of the IRS and to pay the income tax to the IRS, the defendant,

FREDERICK G. KRIEMELMEYER,

from in or about January 2015 through in or about April 15, 2016, in the Western District of Wisconsin and elsewhere, willfully attempted to evade and defeat income tax due and owing by him to the United States of America for the calendar year 2015, by committing the following affirmative acts, among others:

- a. Requiring his dental patients to pay for services in a manner to avoid

creating paper and tax records, including by, among other methods, cash, checks payable to cash, and checks with the payee line left blank;

b. Encouraging his dental patients to pay him for services with cash by offering a discount to patients who paid with cash;

c. Paying his business and personal expenses in a manner to avoid creating paper and tax records, including by, among other methods, using cash, proceeds from cashed checks, money orders, and checks received from his dental patients, including to pay wages for an individual working in his dental office, and the rents on his office and personal residence; and

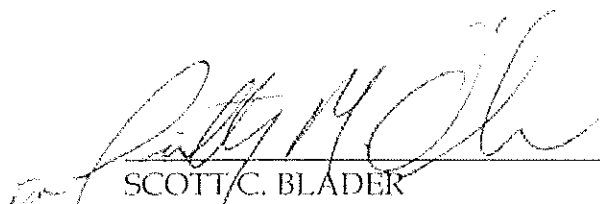
d. Running his business in a manner to avoid creating paper and tax records, including by avoiding the creation of paystubs and other paper records of employment.

(In violation of Title 26, United States Code, Section 7201).

A TRUE BILL,

  
PRESIDING JUROR

Indictment returned: 6/26/2019

  
SCOTT C. BLADER  
United States Attorney

UNITED STATES DISTRICT COURT  
FOR THE WESTERN DISTRICT OF WISCONSIN

---

UNITED STATES OF AMERICA

v.

Case No. 3:19-CR-90 (WMC)

FREDERICK G. KRIEMELMEYER,

Defendant.

---

NOTICE OF APPEARANCE

Please take notice that Trial Attorney Eric C. Schmale of the United States Department of Justice, Tax Division, hereby makes and enters his appearance in this case as counsel for the United States of America.

---

/s/ \_\_\_\_\_  
ERIC C. SCHMALE  
Trial Attorney, Tax Division  
U.S. Department of Justice  
150 M Street N.E.  
Washington, D.C. 20002  
202-514-5762  
eric.c.schmale@usdoj.gov

ORIGINAL

IN THE UNITED STATES DISTRICT COURT  
FOR THE NORTHERN DISTRICT OF TEXAS

DALLAS DIVISION 2011 APR -5 PM 3: 54

CLERK US DISTRICT COURT  
NORTHERN DIST. OF TX  
FILED

DEPUTY CLERK \_\_\_\_\_

UNITED STATES OF AMERICA

§

§

v.

§

No.

§

JACK BRITTON KYLE

§

**3-11CR-094-B**

INDICTMENT

The Grand Jury Charges:

Count One

Tax Evasion

(Violation of 26 U.S.C. § 7201)

During the calendar year 2004, Jack Britton Kyle, the defendant, a resident of Rockwall, Texas, had and received taxable income in the sum of approximately \$172,259. Upon that taxable income, there was owing to the United States of America an income tax of approximately \$30,211. Well knowing and believing the foregoing facts, the defendant, on or about April 15, 2005, in the Northern District of Texas, did willfully attempt to evade and defeat the income tax due and owing by him to the United States of America for the calendar year 2004 by failing to make an income tax return on or before April 15, 2005, as required by law, to any proper officer of the Internal Revenue Service, by failing to pay the Internal Revenue Service the income tax, and by concealing and attempting to conceal from all proper officers of the United States of America his true and correct income.

In violation of 26 U.S.C. § 7201.

Count Two  
Tax Evasion  
(Violation of 26 U.S.C. § 7201)

During the calendar year 2005, Jack Britton Kyle, the defendant, a resident of Rockwall, Texas, had and received taxable income in the sum of approximately \$160,280. Upon that taxable income, there was owing to the United States of America an income tax of approximately \$34,453. Well knowing and believing the foregoing facts, the defendant, on or about April 17, 2006, in the Northern District of Texas, did willfully attempt to evade and defeat the income tax due and owing by him to the United States of America for the calendar year 2005 by failing to make an income tax return on or before April 17, 2006, as required by law, to any proper officer of the Internal Revenue Service, by failing to pay the Internal Revenue Service the income tax, and by concealing and attempting to conceal from all proper officers of the United States of America his true and correct income.


In violation of 26 U.S.C. § 7201.

Count Three  
Tax Evasion  
(Violation of 26 U.S.C. § 7201)


During the calendar year 2006, Jack Britton Kyle, the defendant, a resident of Rockwall, Texas, had and received taxable income in the sum of approximately \$152,001. Upon that taxable income, there was owing to the United States of America an income tax of approximately \$48,073. Well knowing and believing the foregoing facts, the defendant, on or about April 16, 2007, in the Northern District of Texas, did willfully attempt to evade and defeat the income tax due and owing by him to the United States of America for the calendar year 2006 by failing to make an income tax return on or before April 16, 2007, as required by law, to any proper officer of the Internal Revenue Service, by failing to pay the Internal Revenue Service the income tax, and by concealing and attempting to conceal from all proper officers of the United States of America his true and correct income.

In violation of 26 U.S.C. § 7201.

A TRUE BILL

  
\_\_\_\_\_  
FOREPERSON

JAMES T. JACKS  
UNITED STATES ATTORNEY

  
\_\_\_\_\_  
AMY J. MITCHELL  
Assistant United States Attorney  
Oklahoma State Bar No. 17674  
Texas State Bar No. 24029734  
1100 Commerce Street, Third Floor  
Dallas, Texas 75242-1699  
Telephone: 214.659.8600  
Facsimile: 214.767.4104

IN THE UNITED STATES DISTRICT COURT  
FOR THE NORTHERN DISTRICT OF TEXAS  
DALLAS DIVISION

THE UNITED STATES OF AMERICA

v.


**3-11CR-094-B**  
JACK BRITTON KYLE

INDICTMENT

Violation of 26 U.S.C. § 7201  
Tax Evasion

3 Counts

A true bill rendered



DALLAS

FOREPERSON

Filed in open court this 5 day of April, 2011

Clerk

Arrest Warrant to Issue To JACK BRITTON KYLE

UNITED STATES DISTRICT MAGISTRATE JUDGE

No Criminal Complaint Pending



ORIGINAL

IN THE UNITED STATES DISTRICT COURT  
FOR THE NORTHERN DISTRICT OF TEXAS

DALLAS DIVISION 2011 APR -5 PM 3: 54

CLERK US DISTRICT COURT  
NORTHERN DIST. OF TX  
FILED

DEPUTY CLERK \_\_\_\_\_

UNITED STATES OF AMERICA

§

§

v.

§

No.

§

JACK BRITTON KYLE

§

**3-11CR-094-B**

INDICTMENT

The Grand Jury Charges:

Count One

Tax Evasion

(Violation of 26 U.S.C. § 7201)

During the calendar year 2004, Jack Britton Kyle, the defendant, a resident of Rockwall, Texas, had and received taxable income in the sum of approximately \$172,259. Upon that taxable income, there was owing to the United States of America an income tax of approximately \$30,211. Well knowing and believing the foregoing facts, the defendant, on or about April 15, 2005, in the Northern District of Texas, did willfully attempt to evade and defeat the income tax due and owing by him to the United States of America for the calendar year 2004 by failing to make an income tax return on or before April 15, 2005, as required by law, to any proper officer of the Internal Revenue Service, by failing to pay the Internal Revenue Service the income tax, and by concealing and attempting to conceal from all proper officers of the United States of America his true and correct income.

In violation of 26 U.S.C. § 7201.

Count Two  
Tax Evasion  
(Violation of 26 U.S.C. § 7201)

During the calendar year 2005, Jack Britton Kyle, the defendant, a resident of Rockwall, Texas, had and received taxable income in the sum of approximately \$160,280. Upon that taxable income, there was owing to the United States of America an income tax of approximately \$34,453. Well knowing and believing the foregoing facts, the defendant, on or about April 17, 2006, in the Northern District of Texas, did willfully attempt to evade and defeat the income tax due and owing by him to the United States of America for the calendar year 2005 by failing to make an income tax return on or before April 17, 2006, as required by law, to any proper officer of the Internal Revenue Service, by failing to pay the Internal Revenue Service the income tax, and by concealing and attempting to conceal from all proper officers of the United States of America his true and correct income.

In violation of 26 U.S.C. § 7201.

Count Three  
Tax Evasion  
(Violation of 26 U.S.C. § 7201)


During the calendar year 2006, Jack Britton Kyle, the defendant, a resident of Rockwall, Texas, had and received taxable income in the sum of approximately \$152,001. Upon that taxable income, there was owing to the United States of America an income tax of approximately \$48,073. Well knowing and believing the foregoing facts, the defendant, on or about April 16, 2007, in the Northern District of Texas, did willfully attempt to evade and defeat the income tax due and owing by him to the United States of America for the calendar year 2006 by failing to make an income tax return on or before April 16, 2007, as required by law, to any proper officer of the Internal Revenue Service, by failing to pay the Internal Revenue Service the income tax, and by concealing and attempting to conceal from all proper officers of the United States of America his true and correct income.

In violation of 26 U.S.C. § 7201.

A TRUE BILL

  
\_\_\_\_\_  
FOREPERSON

JAMES T. JACKS  
UNITED STATES ATTORNEY

  
\_\_\_\_\_  
AMY J. MITCHELL  
Assistant United States Attorney  
Oklahoma State Bar No. 17674  
Texas State Bar No. 24029734  
1100 Commerce Street, Third Floor  
Dallas, Texas 75242-1699  
Telephone: 214.659.8600  
Facsimile: 214.767.4104

IN THE UNITED STATES DISTRICT COURT  
FOR THE NORTHERN DISTRICT OF TEXAS  
DALLAS DIVISION

THE UNITED STATES OF AMERICA

v.


**3-11CR-094-B**  
JACK BRITTON KYLE

INDICTMENT

Violation of 26 U.S.C. § 7201  
Tax Evasion

3 Counts

A true bill rendered



DALLAS

FOREPERSON

Filed in open court this 5 day of April, 2011

Clerk

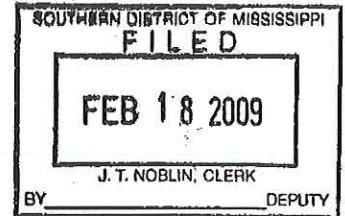
Arrest Warrant to Issue To JACK BRITTON KYLE

UNITED STATES DISTRICT/MAGISTRATE JUDGE

No Criminal Complaint Pending

ATTACHMENT 12

IN THE UNITED STATES DISTRICT COURT  
FOR THE SOUTHERN DISTRICT OF MISSISSIPPI  
JACKSON DIVISION



UNITED STATES OF AMERICA

v.

CRIMINAL NO. 3:09CI18DP5-LRA

WILEY RANDOLPH KUYRKENDALL

26 U.S.C. § 7203

**The Grand Jury charges:**

COUNT 1

During the calendar year 2002, in Rankin County in the Jackson Division of the Southern District of Mississippi, the defendant, **WILEY RANDOLPH KUYRKENDALL**, received gross income of approximately \$109,878.00, which was substantially in excess of the minimum filing requirement of \$13,850.00 for Married Filing Jointly filing status in the calendar year 2002, and that by reason of such gross income, the defendant was required by law, following the close of each calendar year and on or before April 15 of the following year or the date on which the defendant had received an extension, to make an income tax return to the Director, Internal Revenue Service Center, at Atlanta, Georgia, or other proper officer of the United States, stating specifically the items of his gross income and any deductions and credits to which he was entitled; that knowing this, he willfully failed to make an income tax return to the Director of the Internal Revenue Service Center, or to any other proper officer of the United States, in violation of Section 7203, Title 26, United States Code.

COUNT 2

During the calendar year 2003, in Rankin County in the Jackson Division of the Southern District of Mississippi, the defendant, **WILEY RANDOLPH KUYRKENDALL**, received **gross income** of approximately \$159,022.00, which was substantially in excess of the minimum filing requirement of \$15,600.00 for Married Filing Jointly filing status in the calendar year 2003, and that by reason of such **gross income**, the defendant was required **by law**, following the close of each calendar year and on or before April 15 of the following year or the date on which the defendant had received an extension, to make an income tax return to the Director, Internal Revenue Service Center, at Atlanta, Georgia, or **other proper officer of the United States**, stating specifically the items of his gross income and any deductions and credits to which he was entitled; that knowing this, he willfully failed to make an income tax return to the Director of the Internal Revenue Service Center, or to any **other proper officer of the United States**, in violation of Section 7203, Title 26, United States Code.

COUNT 3

During the calendar year 2004, in Rankin County in the Jackson Division of the Southern District of Mississippi, the defendant, **WILEY RANDOLPH KUYRKENDALL**, received **gross income** of approximately \$266,168.00, which was substantially in excess of the minimum filing requirement of \$15,900.00 for Married Filing Jointly filing status in the calendar year 2004, and that by reason of such **gross income**, the defendant was required **by law**, following the close of each calendar year and on or before April 15 of the following year or the date on which the defendant had received an extension, to make an income tax return to the Director, Internal Revenue Service Center, at Atlanta, Georgia, or **other proper officer of the United States**, stating specifically the items of his gross income and any deductions and credits to which he was

entitled; that knowing this, he willfully failed to make an income tax return to the Director of the Internal Revenue Service Center, or to any other proper officer of the United States, in violation of Section 7203, Title 26, United States Code.

COUNT 4

During the calendar year 2005, in Rankin County in the Jackson Division of the Southern District of Mississippi, the defendant, **WILEY RANDOLPH KUYRKENDALL**, received gross income of approximately \$261,799.00, which was substantially in excess of the minimum filing requirement of \$16,400.00 for Married Filing Jointly filing status in the calendar year 2005, and that by reason of such gross income, the defendant was required by law, following the close of each calendar year and on or before April 15 of the following year or the date on which the defendant had received an extension, to make an income tax return to the Director, Internal Revenue Service Center, at Austin, Texas, or other proper officer of the United States, stating specifically the items of his gross income and any deductions and credits to which he was entitled; that knowing this, he willfully failed to make an income tax return to the Director of the Internal Revenue Service Center, or to any other proper officer of the United States, in violation of Section 7203, Title 26, United States Code.



STAN HARRIS

Acting United States Attorney

A TRUE BILL:

s/ Signature Redacted

Foreperson of the Grand Jury



# UNITED STATES COURT OF APPEALS FOR THE FEDERAL CIRCUIT

United States

v.

Wiley R. Kuyrkendall, et al.

No. 17-1713

## ENTRY OF APPEARANCE

(INSTRUCTIONS: Counsel should refer to Federal Circuit Rule 47.3. Counsel must immediately file an updated Entry of Appearance if representation changes, including a change in contact information. Electronic filers must also report a change in contact information to the PACER Service Center. Pro se petitioners and appellants should read paragraphs 1 and 18 of the Guide for Pro Se Petitioners and Appellants. File this form with the clerk within 14 days of the date of docketing and serve a copy of it on the principal attorney for each party.)

Please enter my appearance (select one):

☐ Pro Se ☒ As counsel for: United States

Name of party

I am, or the party I represent is (select one):

☐ Petitioner ☐ Respondent ☐ Amicus curiae ☐ Cross Appellant  
☐ Appellant ☒ Appellee ☐ Intervenor

As amicus curiae or intervenor, this party supports (select one):

☐ Petitioner or appellant ☐ Respondent or appellee

Name: Norah E. Bringer  
 Law Firm: U.S. Department of Justice, Tax Division, Appellate Section  
 Address: Post Office Box 502  
 City, State and Zip: Washington, D.C. 20044  
 Telephone: (202) 307-6224  
 Fax #: (202) 514-8456  
 E-mail address: appellate.taxcivil@usdoj.gov; norah.e.bringer@usdoj.gov

Statement to be completed by counsel only (select one):

- ☒ I am the principal attorney for this party in this case and will accept all service for the party. I agree to inform all other counsel in this case of the matters served upon me.  
☐ I am replacing \_\_\_\_\_ as the principal attorney who will/will not remain on the case. [Government attorneys only.]  
☐ I am not the principal attorney for this party in this case.

Date admitted to Federal Circuit bar (counsel only): \_\_\_\_\_

This is my first appearance before the United States Court of Appeals for the Federal Circuit (counsel only): ☐ Yes ☒ No

☐ A courtroom accessible to the handicapped is required if oral argument is scheduled.

Date Mar 8, 2017 Signature of pro se or counsel /s/ Norah E. Bringer

cc: Wiley R. Kuyrkendall

FORM 30. Certificate of Service

**UNITED STATES COURT OF APPEALS  
FOR THE FEDERAL CIRCUIT**

**CERTIFICATE OF SERVICE**

I certify that I served a copy on counsel of record on March 8, 2017  
by:

- ☒ U.S. Mail  
☐ Fax  
☐ Hand  
☒ Electronic Means (by E-mail or CM/ECF)

Norah E. Bringer

Name of Counsel

s/ Norah E. Bringer

Signature of Counsel

Law Firm

U.S. Department of Justice, Tax Division, Appellate Section

Address

Post Office Box 502

City, State, Zip

Washington, D.C. 20044

Telephone Number

(202) 307-6224

Fax Number

(202) 514-8456

E-Mail Address

appellate.taxcivil@usdoj.gov; norah.e.bringer@usdoj.gov

NOTE: For attorneys filing documents electronically, the name of the filer under whose log-in and password a document is submitted must be preceded by an "/s/" and typed in the space where the signature would otherwise appear. Graphic and other electronic signatures are discouraged.

Reset Fields

attachment  
14

Only attorneys admitted to the Bar of this Court may practice before the Court. **Each attorney representing a party must complete a separate form. (COMPLETE ENTIRE FORM).**

Fifth Cir. Case NO. 17-60335

United States

vs. Wiley R. Kuyrkendall

(Short Title)

The Clerk will enter my appearance as Counsel for United States of America

(Please list names of all parties represented, attach additional pages if necessary.)

**The party(s) I represent IN THIS COURT**

☐ Petitioner(s)

☐ Respondent(s)

☐ Amicus Curiae

☐ Appellant(s)

☒ Appellee(s)

☐ Intervenor

☒ I certify that the contact information below is current and identical to that listed in my Appellate Filer Account with PACER.

s/ Norah E. Bringer

(Signature)

norah.e.bringer@usdoj.gov

(e-mail address)

Norah E. Bringer

(Type or print name)

NY 4688479

(State/Bar No.)

Attorney

(Title, if any)

☐ Male

☒ Female

Tax Division, Appellate Section

(Firm or Organization)

Address Post Office Box 502

City & State Washington, D.C.

Zip 20044

Primary Tel. (202) 307-6224 Cell Phone:

**NOTE:** When more than one attorney represents a single party or group of parties, counsel should designate a lead counsel. In the event the court determines oral argument is necessary, lead counsel **only** will receive via e-mail a copy of the court's docket and acknowledgment form. Other counsel must monitor the court's website for the posting of oral argument calendars.

**Name of Lead Counsel:** Norah E. Bringer

A. Name of any Circuit Judge of the Fifth Circuit who participated in this case in the district or bankruptcy court.

B. Inquiry of Counsel. To your knowledge:

(1) Is there any case now pending in this court, which involves the same, substantially the same, similar or related issue(s)?

☐ Yes

☒ No

(2) Is there any such case now pending in a District Court (i) within this Circuit, or (ii) in a Federal Administrative Agency which would likely be appealed to the Fifth Circuit?

☐ Yes

☒ No

(3) Is there any case such as (1) or (2) in which judgment or order has been entered and the case is on its way to this Court by appeal, petition to enforce, review, deny?

☐ Yes

☒ No

(4) Does this case qualify for calendaring priority under 5th Cir. R. 47.7? If so, cite the type of case No.

If answer to (1), or (2), or (3), is yes, please give detailed information. Number and Style of Related Case:

Name of Court or Agency

Status of Appeal (if any)

**Attachment 14 - page 1 of 1**

Other Status (if not appealed)

**NOTE:** Attach sheet to give further details.

DKT-5A REVISED February 2017

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A

**2018-013613-0**

Recording District 311 Palmer

07/03/2018 03:32 PM

Page 1 of 26

x 2

CCC



**Recording District: Palmer Recording District 311, Palmer, Alaska**  
**Return To: Ralph Kermit Winterrowd 2<sup>nd</sup>**  
**P.O. Box 877109**  
**Wasilla, Alaska 99687**

**THIS COVER SHEET HAS BEEN ADDED TO THIS DOCUMENT TO PROVIDE SPACE FOR THE RECORDING DATA. THIS COVER SHEET APPEARS AS THE FIRST PAGE OF THE DOCUMENT IN THE OFFICIAL PUBLIC RECORD.**

**DO NOT DETACH**

**“United States of America is a sovereign body politic”**

**GRANTOR:** Ralph Kermit Winterrowd 2<sup>nd</sup>, a citizen of Alaska domiciled in Alaska, one of the several States and “national of the United States as stated in 8 U.S.C. § 1101(22)(B) “a person who, though not a citizen of the United States, owes permanent allegiance to the United States.”

**GRANTEE:** To whom it may Concern.

This is a List of the public records consisting of one hundred ten (110) Cases (108 were obtained from Westlaw and the last two cases consisting of Cases 109 and 110 were obtained from the public records in Pacer) that the “United States of America” has filed into “United States District Court(s)” in various locations in these United States claiming the following, “United States of America is a sovereign body politic.”

These public records are self-authenticating under Evidence Rule 901(7) and Certified Copies can be obtained from the Palmer Recording District 311 by identifying the Certification No., specifying the number of copies and then enclose sufficient payment by sending your request for certified copies to:

Palmer Recording District  
1800 Glenn Highway Suite 7  
Palmer, Alaska 99645  
9071-745-3080

### 1. Complaint

UNITED STATES OF AMERICA, Plaintiff, v. Samuel C. BLOUNT Jr. and Deborah L. Blount, Defendants. United States District Court, M.D. Florida, Tampa Division. June 05, 2012 No. 8:12 cv 1256 30 AEP. 2012 WL 4832897

Plaintiff, United States of America, by and through the undersigned counsel, complains and alleges as follows:

1. The United States brings this civil action to: (1) reduce to judgment...

...both Defendants reside in Sarasota County. PARTIES 5. Plaintiff, the United States of America is a sovereign body politic. 6. Defendants Samuel C. Blount Jr. and Deborah L. Blount...

### 2. Complaint

UNITED STATES OF AMERICA, Plaintiff, v. Philip Miles BRESNAHAN, Defendant. United States District Court, M.D. Florida, Tampa Division. May 17, 2012 No. 8:12CV01104. 2012 WL 5211661

COMES NOW the United States of America, by and through its undersigned counsel, and complains and alleges as follows: 1. This is an action brought to reduce to judgment certain federal...

...taxpayer resides in Hillsborough County, Florida. Parties 4. The plaintiff United States of America is a sovereign body politic. 5. The defendant Philip Miles Bresnahan resides within Hillsborough County...

### 3. Answer, Cross-Claim, and Counterclaim

CCTS TAX LIENS I, L.L.C., Plaintiff, v. David F. CETTEI, Kathleen M. Cettei United States of America, Defendants, United States of America, Counterclaimant and Cross-claimant, v. CCTS Tax Liens I, L.L.C., Counterclaim defendant, David Cettei, Cross-claim defendant, Kathleen M. Cettei, Cross-claim defendant, Midland Funding LLC, Counterclaim defendant, New Jersey Motor Vehicles Commission, Counterclaim defendant, Crusader Servicing Corporation, United States District Court, D. New Jersey. January 19, 2012 No. 1:12-cv-00165-RMB-JS. 2012 WL 11774393

Defendant, the United States of America, by and through its attorneys, answers the numbered paragraphs of Plaintiff's amended complaint as follows: 1. The United States lacks sufficient...

...accrued in this district. PARTIES 5. Counterclaimant and crossclaimant the United States of America is a sovereign body politic. 6. Counterclaim defendant CCTS Tax Liens I, L.L.C. commenced this...

### 4. Amended Answer, Counterclaim, and Crossclaim

AEON FINANCIAL, LLC, Plaintiff, v. B&B SECURITY CONSULTANTS, INC. et al., Defendants. UNITED STATES OF AMERICA, Counterclaimant And Crossclaimant, v. AEON FINANCIAL, LLC, Counterclaim Defendant, B&B Security Consultants, Inc., Crossclaim Defendant, the District of Columbia, Crossclaim Defendant, ETS DC, LLC, Hmtr1, LLC, Wcp DC 23 Holdings LLC, c/o Corporation Service Company. United States District Court, District of Columbia. June 29, 2011 No. 11CV01125. 2011 WL 3604608

Defendant United States of America, incorrectly named as its agency, the Internal Revenue Service, answers Plaintiff's amended complaint as follows: This action is barred by sovereign...

...within this judicial district. PARTIES 19. Counterclaimant and crossclaimant the United States of America is a sovereign body politic. 20. Counterclaim defendant Aeon Financial, LLC, an Illinois limited liability...

**5. Complaint for Federal Taxes**

UNITED STATES OF AMERICA, Plaintiff, v. Robert GIACOMELLI 272 Vitmar Place Park Ridge, New Jersey, 07675, Kelley Giacomelli 272 Vitmar Place Park Ridge, New Jersey, 07675, Wells Fargo Bank N.A. 25 Commerce Drive, 3d Fl. Cranford, New Jersey 07016, Bergen Anesthesia Associates 718 Teaneck Road Teaneck, New Jersey 07666. Defendants. United States District Court, D. New Jersey. September 21, 2010 No. 10CV04854. 2010 WL 6530901

PLAINTIFF, the United States of America, by and through its attorneys, complains of defendants as follows: 1.

This a civil action in which the United States of America seeks to a) foreclose...

...issue arose in this judicial district. PARTIES 5. Plaintiff, the United States of America is a sovereign body politic. 6. Defendant Robert Giacomelli has an address of 272 Vitmar...

**6. Lamar's Answer to Complaint for Federal Taxes**

UNITED STATES OF AMERICA, Plaintiff, v. Kevin Dee HEATERS, et al., Defendants. United States District Court, E.D. Tennessee., Northern Division May 24, 2010 No. 3:09-cv-253. 2010 WL 2827646

Comes now Defendant Lamar Tennessee, LLC ("Lamar"), by and through counsel, and in answer to the United States of America's Complaint for Federal Taxes, and states as follows: 1. Paragraph...

...licensed to do business in Tennessee. 4. Plaintiff/Counter-Defendant, United States of America is a sovereign body politic. Pursuant to Federal Rule of Civil Procedure 4, Plaintiff may...

**7. Complaint for Federal Taxes**

UNITED STATES OF AMERICA, Plaintiff, v. Louis SAVARESE, Marcia SAVARESE, Defendants. United States District Court, D. New Jersey. February 03, 2010 No. 310CV00607. 2010 WL 1042882

1. This is a civil action in which the United States seeks to reduce to judgment unpaid federal trust fund recovery penalty assessments, made pursuant to 26 U.S.C. § 6672, against...

...in the District of New Jersey. PARTIES 5. Plaintiff, the United States of America is a sovereign body politic. 6. Defendant Louis Savarese resides in Middlesex County, New Jersey...

**8. United States of America's Third-Party Complaint**

Randall WOODRUFF, Plaintiff and Counterclaim Defendant, v. UNITED STATES OF AMERICA, Defendant and Counterclaimant and Third-Party Plaintiff, v. Brian Brijbag, Third-Party Defendant. United States District Court, M.D. Florida., Tampa Division October 28, 2009 No. 8:09-cv-1507-T-26TBM. 2009 WL 4991452

The United States of America, pursuant to Rule 14(a) of the Federal Rules of Civil Procedure, brings this third-party complaint against Brian Brijbag, and alleges the following: 1. This...

...09-cv-1507-T-26TBM. 6. Third-party plaintiff, the United States of America is the sovereign body politic, and is the defendant in this matter, 8:09-cv...

**9. Complaint**

UNITED STATES OF AMERICA, Plaintiff, v. John T. BOURGER, Defendant. United States District Court, M.D. Florida., Fort Myers Division October 27, 2009 No. 2:09-cv-709-FtM-29DNF. 2009 WL 4971643

COMES NOW the United States of America, by and through its undersigned counsel, A. Lee Bentley, III, Acting United States Attorney for the Middle District of Florida, and complains and...

...taxpayer resides in Lee County Florida. Parties 4. The plaintiff United States of America is a sovereign body politic. 5. The defendant John T. Bourger resides within Lee County...



**10. Third-Party Complaint for Federal Taxes**

Lloyd S. GREEN, Jr., Plaintiff, v. UNITED STATES OF AMERICA, Defendant and Third-Party Plaintiff, v. Lloyd S. Green, Sr., Third-Party Defendant. United States District Court, D. South Carolina, Greenville Division. October 06, 2009 No. 6:09-CV-1443-RBH. 2009 WL 5117878

DEFENDANT AND THIRD-PARTY PLAINTIFF, the United States of America, by and through its attorneys, for its third-party complaint against the third-party defendant herein, states and alleges...

...No. 6:09-CV-1443. 5. Third-party plaintiff, the United States of America, is the sovereign body politic and is the defendant in No. 6:09-CV-1443...

**11. Complaint for Federal Taxes**

UNITED STATES, Plaintiff, v. Jose A. Torres ORTIZ, Elba Rivera-Rodriguez, and Karen Barreda-Rivera, Defendants. United States District Court, D. Puerto Rico. August 28, 2009 No. 09CV01863. 2009 WL 5080671

Plaintiff, the United States, complains of the defendants as follows: 1. This is a civil action in which the United States seeks to reduce federal tax assessed pursuant to 26 U.S.C. § 6672...

...virtue of 28 U.S.C. § 1396 Parties 5. Plaintiff, the United States of America, is the sovereign body politic. 6. Defendant Jose A. Torres Ortiz ("Ortiz") resides within the...

**12. Complaint for Federal Taxes**

UNITED STATES OF AMERICA, Plaintiff, v. Kevin Dee HEATER, Krystal Dee Heater c/o Kevin Dee Heater, Lamar Tennessee, LLC d/b/a, Lamar Advertising of Knoxville, Serve: Capitol Corporate Services, Inc., Morristown Hamblen, Healthcare System, H & R Sign Company, Inc., Defendants. United States District Court, E.D. Tennessee, Northern Division June 10, 2009 No. 3:09-cv-253. 2009 WL 2817156

PLAINTIFF, the United States of America, by and through its attorneys, complains of defendants as follows: 1. This is a civil action in which the United States seeks to reduce to judgment...

...H Rankin Road, Jefferson County, Tennessee. PARTIES 5. Plaintiff, the United States of America, is a sovereign body politic. 6. Defendant Kevin Dee Heater is the legal guardian of...

**13. Third-Party Complaint for Federal Taxes**

Beverly P. JOHNSTON, Plaintiff, v. UNITED STATES OF AMERICA, Defendant & Third-party Plaintiff, v. Thomas H. Presley, Third-party Defendant. United States District Court, S.D. Mississippi, Eastern Division May 29, 2009 No. 4:09-CV-37-DPJ-JCS. 2009 WL 7029717

DEFENDANT AND THIRD-PARTY PLAINTIFF, the United States of America, by and through its attorneys, for its third-party complaint against the third-party defendant herein, states and alleges as...

...No. 04:09 cv37DPJ-JCS. 5. Third-party plaintiff, the United States of America, is the sovereign body politic and is the defendant in Civil Action No. 04:09...



**14. Complaint for Federal Taxes**

UNITED STATES OF AMERICA, Plaintiff, v. Dennis R. REGISTER, Cola Galvin-Register, J.P. Morgan Chase, and Wachovia Bank, N.A., Defendants. United States District Court, E.D. Virginia, Norfolk Division April 14, 2009 No. 209CV00161. 2009 WL 1417770

PLAINTIFF, the United States of America, complains of defendants as follows: 1. This is a civil action in which the United States seeks to reduce to judgment federal tax assessments against...

...virtue of 28 U.S.C. § 1396 PARTIES 5. Plaintiff, the United States of America, is the sovereign body politic. 6. Defendant, Dennis R. Register, resides in Chesapeake, Virginia, within...

**15. Complaint**

UNITED STATES OF AMERICA, Plaintiff, v. Alphonse WILLIAMS, Joan Williams Calvin H. Gibson, Robert Gold, Frederick Jameson, and the State of New Jersey, Defendants. United States District Court, D. New Jersey. March 30, 2009 No. 09CV01491. 2009 WL 7151161

PLAINTIFF, the United States of America, complains of defendants as follows: 1. This is a civil action in which the United States seeks to reduce to judgment federal tax assessments against...

...virtue of 28 U.S.C. § 1396 PARTIES 5. Plaintiff, the United States of America, is the sovereign body politic. 6. Defendants Alphonse Williams and Joan Williams (the Williams defendants)...

**16. Complaint for Federal Taxes**

UNITED STATES OF AMERICA, Plaintiff, v. James J. MULVENNA, Defendant. United States District Court, E.D. Pennsylvania. February 19, 2009 No. 09CV00750. 2009 WL 1069651

Plaintiff, United States of America, by and through its undersigned counsel, for its complaint against defendants alleges as follows: 1. This is a civil action brought by the United States...

...U.S.C. §§ 1391(b) and 1396 PARTIES 5. Plaintiff, the United States of America, is a sovereign body politic. 6. Defendant James Mulvenna resides at 1873 Division Highway, Ephrata...

**17. Complaint**

UNITED STATES OF AMERICA, Plaintiff, v. Randal A. HOCKENSMITH Hanover, Pennsylvania Lagoon Management Fund Macclesfield, North Carolina, Defendants. United States District Court, M.D. Pennsylvania. February 18, 2009 No. 109CV00309. 2009 WL 1109412

PLAINTIFF, the United States of America, complains of the defendants as follows: 1. This is a civil action in which the United States seeks to reduce to judgment federal tax assessments...

...virtue of 28 U.S.C. § 1396 Parties 5. Plaintiff, the United States of America, is the sovereign body politic. 6. Defendant, Taxpayer resides in Hanover, Pennsylvania, within the jurisdiction...

**18. Amended Complaint for Federal Taxes**

UNITED STATES OF AMERICA, Plaintiff, v. John R. FRANKLIN, Marcia L. FRANKLIN, Defendants. United States District Court, W.D. Pennsylvania. January 23, 2009 No. 208CV01135. 2009 WL 956659

Plaintiff, the United States of America, complains of the defendants as follows: 1. This civil action is brought by the United States of America to reduce to judgment federal tax...

...U.S.C. §§ 1391(b) and 1396 PARTIES 5. Plaintiff, the United States of America, is a sovereign body politic. 6. Defendant, John R. Franklin, resides within the jurisdiction of...





**19. Second Amended Complaint**

UNITED STATES, Plaintiff, v. William B. GALLAGHER, Jr., Barbara A. Gallagher, Monmouth Ocean Collection, American Manufacturers Mutual Insurance Co., Sharon Sutton, Allen Sutton, and State of New Jersey, Defendants. United States District Court, D. New Jersey. January 14, 2009 No. 08-3729 (FLW). 2009 WL 7151160

PLAINTIFF, the United States of America, complains of defendants as follows: 1. This is a civil action in which the United States seeks to foreclose its federal tax liens against real...

...virtue of 28 U.S.C. § 1396 PARTIES 5. Plaintiff, the United States of America, is the sovereign body politic. 6. Defendants William B. Gallagher and Barbara A. Gallagher (the...

**20. Amended Complaint for Federal Taxes**

UNITED STATES OF AMERICA, Plaintiff, v. Dawson LIM, Defendant. United States District Court, W.D. Pennsylvania. January 05, 2009 No. 208CV01137. 2009 WL 956661

The United States, through undersigned counsel, complains of Dawson Lim as follows: 1. This is a civil action in which plaintiff, the United States of America, seeks to reduce to judgment...

...of the Western District of Pennsylvania. Parties 5. Plaintiff, the United States of America, is a sovereign body politic. 6. Defendant Dawson Lim has an address of 309 Southvue...

**21. Complaint for Federal Taxes**

UNITED STATES OF AMERICA, Plaintiff, v. Reginald BROWN, WELLS FARGO BANK, Defendants. United States District Court, D. New Jersey. January 02, 2009 No. 209CV00006. 2009 WL 770442

PLAINTIFF, the United States of America, complains of defendants as follows: 1. This is a civil action in which the United States seeks to reduce to judgment federal tax assessments against...

...virtue of 28 U.S.C. § 1396 PARTIES 5. Plaintiff, the United States of America, is the sovereign body politic. 6. Defendant, Reginald Brown, resides in Middlesex County, New Jersey...

**22. Complaint for Federal Taxes**

UNITED STATES OF AMERICA, Plaintiff, v. Louis A. TURITTO, Timothy F. Turitto, First Tennessee Bank, First State Bank, Blazer Financial Services, Inc., Mary Ann Bisconti, Glenda D. Gore, Defendants. United States District Court, E.D. Tennessee., Southern Division December 18, 2008 No. 1:08-cv-290. 2008 WL 8101381

PLAINTIFF, the United States of America, by and through its attorneys, complains as follows: 1. This is a civil action in which the United States seeks to reduce to judgment the Federal...

...is the district of Taxpayer's residence. PARTIES 5. Plaintiff, the United States of America, is a sovereign body politic. 6. Defendant Louis A. Turitto resides in Hixson, Tennessee, which...

**23. Complaint for Federal Taxes**

UNITED STATES OF AMERICA, Plaintiff, v. David L. CHESSON, Jr., Gwyn G. Chesson, and Carolina Farm Credit, ACA, Defendants. United States District Court, M.D. North Carolina. December 08, 2008 No. 1:08-cv-883. 2008 WL 8137227

PLAINTIFF, the United States of America, complains of defendants as follows: 1. This is a civil action in which the United States seeks to reduce to judgment federal tax assessments against...

...virtue of 28 U.S.C. § 1396 PARTIES 5. Plaintiff the United States of America, is the sovereign body politic. 6. Defendant David L. Chesson, Jr. resides in Davidson County...



**24. Complaint for Federal Taxes**

UNITED STATES OF AMERICA, Plaintiff, v. Malcolm C. WINSPIER, Barbara L. Winsper, and Fifth Third Bank, Defendants. United States District Court, W.D. Kentucky. December 03, 2008 No. 308CV00631. 2008 WL 6603973

PLAINTIFF, the United States of America, complains of defendants as follows: 1. This is a civil action in which the United States seeks to reduce to judgment federal tax assessments against...

...virtue of 28 U.S.C. § 1396 PARTIES 5. Plaintiff, the United States of America, is the sovereign body politic. 6. Defendant, Malcolm C. Winsper, resides in Jefferson County, Kentucky...

**25. Complaint for Federal Taxes**

UNITED STATES OF AMERICA, Plaintiff, v. Eldridge A. COX, Defendant. United States District Court, W.D. Kentucky., (Bowling Green Division) September 11, 2008 No. 08CV00131. 2008 WL 8443806

PLAINTIFF, the United States of America, complains of defendant as follows: 1. This is a civil action in which the United States seeks to reduce to judgment federal tax assessments against...

...virtue of 28 U.S.C. § 1396 PARTIES 5. Plaintiff, the United States of America, is the sovereign body politic. 6. Defendant, Eldridge A. Cox, resides in Green County, Kentucky...

**26. Complaint for Federal Taxes**

UNITED STATES OF AMERICA, Plaintiff, v. Dawson LIM, Defendant. United States District Court, W.D. Pennsylvania. August 14, 2008 No. 08CV01137. 2008 WL 4524774

The United States, through undersigned counsel, complains of Dawson Lim as follows: 1. This is a civil action in which plaintiff, the United States of America, seeks to reduce to judgment...

...of the Western District of Pennsylvania. PARTIES 5. Plaintiff, the United States of America, is a sovereign body politic. 6. Defendant Dawson Lim has an address of 309 Southvue...

**27. Complaint for Federal Taxes**

UNITED STATES OF AMERICA, Plaintiff, v. John R. FRANKLIN Marcia L. Franklin America's Servicing Company and Beneficial Finance, Defendants. United States District Court, W.D. Pennsylvania. August 14, 2008 No. 08CV01135. 2008 WL 4524772

Plaintiff, the United States of America, complains of the defendants as follows: 1. This civil action is brought by the United States of America to reduce to judgment federal tax...

...U.S.C. §§ 1391(b) and 1396 PARTIES 5. Plaintiff, the United States of America, is a sovereign body politic. 6. Defendant, John R. Franklin, resides at 107 Quail Hollow...

**28. Complaint for Damages Due to Fraudulent Transfer**

UNITED STATES OF AMERICA, Plaintiff, v. Daniel T. FOLTZ, Defendants. United States District Court, W.D. Pennsylvania, Erie Division. August 12, 2008 No. 08-231. 2008 WL 4524320

PLAINTIFF, the United States of America, by and through its attorneys, complains of defendants as follows: 1. This is a civil action in which the United States seeks to foreclose its tax...

...issue arose in this judicial district. PARTIES 5. Plaintiff, the United States of America, is a sovereign body politic. 6. Defendant Daniel T. Foltz has an address of 131...



**29. Complaint for Federal Taxes**

UNITED STATES OF AMERICA, Plaintiff, v. VON-RAY, INC., Defendant, Raymond H. FRIEND, Defendant, Yvonne T. FRIEND, Defendant. United States District Court, E.D. Pennsylvania. July 17, 2008 No. 208CV03350. 2008 WL 3916598

1. This is a civil action in which the United States seeks to reduce to judgment unpaid assessments of federal employment taxes and interest of defendant Von-Ray, Inc., and to establish the...

...in the Eastern District of Pennsylvania. PARTIES 5. Plaintiff, the United States of America, is a sovereign body politic. 6. Defendant Von-Ray, Inc. is a Pennsylvania corporation with...

**30. Complaint for Federal Taxes**

UNITED STATES OF AMERICA, Plaintiff, v. Terry KRESGE Sulay Kresge Elizabeth Longo Kresge and Commonwealth of Pennsylvania Department of Revenue Bureau of Compliance, Defendants. United States District Court, E.D. Pennsylvania. May 15, 2008 No. 08CV02246. 2008 WL 2547656

The United States of America, through undersigned counsel, complains and alleges as follows: 1. This is a civil action in which the United States seeks to reduce to judgment certain federal...

...taxpayer defendants reside within this judicial district. PARTIES 5. Plaintiff United States of America is the sovereign body politic. 6. Defendant Terry Kresge resides at 1339 Millersville Pike, Lancaster...

**31. Complaint for Federal Taxes**

UNITED STATES OF AMERICA, Plaintiff, v. Michael CHAZEN, Defendant. United States District Court, D. New Jersey., Trenton Division May 14, 2008 No. 308CV02314. 2008 WL 4397661

The United States of America, through undersigned counsel, complains and alleges as follows: 1. This is a civil action in which the United States seeks to reduce to judgment certain federal...

...the internal revenue laws of the United States. 4. Plaintiff United States of America is the sovereign body politic. 5. Defendant Michael Chazen resides at 5 Andrea Court, Manalapan...

**32. Complaint**

UNITED STATES OF AMERICA, Plaintiff, v. David M. WILLIAMS and Wheeler Development, Inc., Defendants. United States District Court, E.D. North Carolina. March 03, 2008 No. 708CV00027. 2008 WL 2062641

PLAINTIFF, the United States of America, complains of defendants as follows: 1. This is a civil action in which the United States seeks to reduce to judgment federal tax assessments against...

...virtue of 28 U.S.C. § 1396 PARTIES 5. Plaintiff, the United States of America, is the sovereign body politic. 6. Defendant, David M. Williams, resides within the jurisdiction of...

**33. Complaint for Federal Taxes**

UNITED STATES OF AMERICA, Plaintiff, v. Larry L. STULER and Pennsylvania Department of Revenue, Defendants. United States District Court, W.D. Pennsylvania. February 25, 2008 No. 08CV00273. 2008 WL 934588

Plaintiff, the United States of America, by and through its undersigned counsel, for its complaint against defendants alleges as follows: 1. This is a civil action brought by the United...

...U.S.C. §§ 1391(b) and 1396 PARTIES 5. Plaintiff, the United States of America, is a sovereign body politic. 6. Defendant Larry L. Stuler resides in the real property...



**34. United States' Answer, Counterclaim and Cross-Claim**

In Re Estate of James F. HALL Jr., Deceased. United States District Court, W.D. Pennsylvania. February 14, 2008 No. 2:08-cv-00032-DWA. 2008 WL 973812

RESPONDENT UNITED STATES, by its undersigned counsel, responds to the petition of petitioner Frank Habenicht, Administrator D.B.N.C.T.A, for the Estate of James F. Hall Jr. as follows: The...

...this Court pursuant to 28 U.S.C. § 1396 5. The United States of America is a sovereign body politic. 6. Counterclaim defendant Frank Habenicht is the duly appointed Administrator...

**35. Complaint for Federal Taxes and to Foreclose Federal Tax Liens**

UNITED STATES OF AMERICA, Plaintiff, v. Barry GLAUSER Elaine Glauser and Option One Mortgage Corp., Defendants. United States District Court, D. New Jersey. February 08, 2008 No. 08CV00714. 2008 WL 1729228

The United States of America, through undersigned counsel, complains and alleges as follows: 1. This is a civil action in which the United States seeks to reduce to judgment certain federal...

...the internal revenue laws of the United States. 4. Plaintiff United States of America is the sovereign body politic. 5. Defendants Barry Glauser and Elaine Glauser reside at 858...

**36. Complaint for Federal Taxes**

UNITED STATES, Plaintiff, v. Thomas P. ZEYER, Defendant. United States District Court, D. New Jersey. February 07, 2008 No. 08CV00690. 2008 WL 964348

Plaintiff, the United States, complains of the defendant as follows: 1. This is a civil action in which the United States seeks to reduce to judgment federal income tax assessments against...

...virtue of 28 U.S.C. § 1396 Parties 5. Plaintiff, the United States of America, is the sovereign body politic. 6. Defendant, Thomas P. Zeyer, resides within the jurisdiction of...

**37. Complaint**

UNITED STATES OF AMERICA, Plaintiff, v. Richard S. ABERLE, Defendant. United States District Court, N.D. Georgia., Newnan Division January 31, 2008 No. 3:08CV00010. 2008 WL 516924

The Plaintiff, United States of America ("United States"), complains and alleges as follows: 1. This civil action, which arises under the Internal Revenue Code, is brought by the United...

...within the jurisdiction of this Court. PARTIES 5. Plaintiff, the United States of America, is a sovereign body politic. 6. Defendant Richard S. Aberle resides in Fayette County, Georgia...

**38. Amended Complaint for Federal Taxes**

UNITED STATES, Plaintiff, v. Raymond H. FRIEND, Defendant. United States District Court, E.D. Pennsylvania. January 29, 2008 No. 2:07-cv-4364. 2008 WL 446665

1. This is a civil action in which the United States seeks to reduce to judgment unpaid assessments of federal employment taxes, interest, and penalties against defendant Raymond H. Friend....

...in the Eastern District of Pennsylvania. PARTIES 5. Plaintiff, the United States of America, is a sovereign body politic. 6. Defendant Raymond H. Friend resides within the Eastern District...



### 39. Second Amended Complaint

UNITED STATES OF AMERICA, Plaintiff, v. John A. Klammo Sandra L. Klammo, Defendants. United States District Court, D. New Jersey. January 25, 2008 No. 1:06-cv-06021. 2008 WL 951518

Plaintiff, the United States of America, for its amended complaint against defendants alleges as follows: 1. This is a civil action brought by the United States of America for the purpose...

...U.S.C. §§ 1391(b) and 1396 PARTIES 5. Plaintiff, the United States of America, is a sovereign body politic. 6. Defendants, John A. Klammo and Sandra L. Klammo, reside...

### 40. Complaint for Federal Taxes

UNITED STATES OF AMERICA, Plaintiff, v. Donna STEIN Sheldon H. Stein Sovereign Bank Commonwealth of Pennsylvania Pennsylvania Department of Revenue Department 281061 Lower Merion Township and Har Zion Temple, Defendants. United States District Court, E.D. Pennsylvania. December 31, 2007 No. 2:07CV05529. 2007 WL 4933368

PLAINTIFF, the United States of America, complains of defendants as follows: 1. This is a civil action in which the United States seeks to reduce to judgment federal tax assessments against...

...virtue of 28 U.S.C. § 1396 Parties 5. Plaintiff, the United States of America, is the sovereign body politic. 6. Defendants, Donna Stein and Sheldon H. Stein together own...

### 41. Third Party Complaint for Federal Taxes

Harry E. CRISCI, Plaintiff, v. UNITED STATES, Defendant & Third-Party Plaintiff, v. Carole L. McConnell, H. Brian Crisci, Third-party Defendants. United States District Court, W.D. Pennsylvania. December 11, 2007 No. 2:07-cv-1331 DSC. 2007 WL 4842546

DEFENDANT AND THIRD-PARTY PLAINTIFF, the United States of America, by and through its attorneys, for its third-party complaint against the third-party defendants herein, states and alleges...

...No. 2:07-cv-1331. 5. Third-party plaintiff, the United States of America, is a sovereign body politic, and is the defendant in No. 2:07-cv-1331...

### 42. Amended Complaint

UNITED STATES OF AMERICA, v Plaintiff, v. John A. Klammo, Sandra L. Klammo, Defendants. United States District Court, D. New Jersey. November 30, 2007 No. 06-cv-06021. 2007 WL 4802410

Plaintiff, the United States of America, for its amended complaint against defendants alleges as follows: 1. This is a civil action brought by the United States of America for the purpose...

...U.S.C. §§ 1391(b) and 1396 PARTIES 5. Plaintiff, the United States of America, is a sovereign body politic. 6. Defendants, John A. Klammo and Sandra L. Klammo, reside...



**43. Complaint**

Gilbert KITILA, v. UNITED STATES OF AMERICA Serve: Michael B. Mukasay Attorney General U.S. Department of Justice and Rod J. Rosenstein U.S. Attorney - District of Maryland Office of U.S. Attorney. United States District Court, D. Maryland, Southern Division. November 19, 2007 No. 07CV03109. 2007 WL 4818970

Plaintiff, Gilbert Kitila, by his undersigned attorney, alleges as follows: 1. Plaintiff brings this action under §7422 and §6330 of the Internal Revenue Code (IRC) seeking a refund of...

...Briarcliff Manor Way, Burtonsville, Maryland 20866. 5. Defendant is the United States of America and a sovereign body politic. 6. This action is for the refund of a partial...

**44. Complaint**

UNITED STATES OF AMERICA, Plaintiff, v. Michael BALICE, Defendant. United States District Court, D. New Jersey. November 05, 2007 No. 07CV05326. 2007 WL 4901686

Plaintiff, United States of America, by and through its undersigned counsel, for its complaint against defendant alleges as follows: 1. This is a civil action brought by the United States...

...U.S.C. §§ 1391(b) and 1396 PARTIES 5. Plaintiff, the United States of America, is a sovereign body politic. 6. Defendant Michael Balice (the Taxpayer) resides at 70 Maple...

**45. Complaint for Federal Taxes**

UNITED STATES OF AMERICA, Plaintiff, v. Raymond H. FRIEND, Defendant. United States District Court, E.D. Pennsylvania. October 16, 2007 No. 07 4364. 2007 WL 4769449

1. This is a civil action in which the United States seeks to reduce to judgment unpaid assessments of federal employment taxes, interest, and penalties against defendant Raymond H. Friend....

...in the Eastern District of Pennsylvania. PARTIES 5. Plaintiff, the United States of America, is a sovereign body politic. 6. Defendant Raymond H. Friend resides within the Eastern District...

**46. Complaint**

UNITED STATES OF AMERICA, Plaintiff, v. Carol HUNERLACH, Emory C. Teel III, as trustee for the George R. Hunerlach Revocable Living Trust, Tracy L. Feld, Shelley A. Krause, and St. Lucie County Tax Collector, Defendants. United States District Court, S.D. Florida, Fort Pierce Division. October 16, 2007 No. 07-14315 CIV-MARTINEZ. 2007 WL 5081015

The Plaintiff, United States of America ("United States"), through R. Alexander Acosta, the United States Attorney for the Southern District of Florida, complains and alleges as follows: 1....

...within the Southern District of Florida. PARTIES 5. Plaintiff, the United States of America, is a sovereign body politic. 6. Defendant Carol Hunerlach resides in St. Lucie County, Florida...

**47. Complaint for Federal Taxes**

UNITED STATES OF AMERICA, Plaintiffs, v. Stephen LEVY & Rhoda Levy, Defendants. United States District Court, E.D. Pennsylvania. October 09, 2007 No. 07 4210. 2007 WL 4761247

Plaintiff, the United States, complains of defendants as follows: 1. This is a civil action in which the United States seeks to reduce to judgment federal income tax assessments against...

...virtue of 28 U.S.C. § 1396 Parties 5. Plaintiff, the United States of America, is the sovereign body politic. 6. Defendant, Stephen Levy, resides within the jurisdiction of this...



**48. Complaint for Federal Taxes**

UNITED STATES OF AMERICA, Plaintiff, v. Albert SALVADOR, M.D. Purificacion Salvador Patricia Brown Commonwealth of PA, Department of Revenue City of Philadelphia, Defendants. United States District Court, E.D. Pennsylvania. September 28, 2007 No. 07CV04096. 2007 WL 3084340

Plaintiff, United States of America, by and through its undersigned counsel, for its complaint against defendants alleges as follows: 1. This is a civil action brought by the United States...

...U.S.C. §§ 1391(b) and 1396 PARTIES 5. Plaintiff, the United States of America, is a sovereign body politic. 6. Defendants, Albert and Purificacion Salvador, reside at 7402 Richards...

**49. Amended Complaint**

UNITED STATES OF AMERICA, Plaintiff, v. William S. TANCHAK and Linda L. Tanchak, Defendants. United States District Court, D. New Jersey. September 24, 2007 No. 07-1475 (FLW). 2007 WL 4673932

COMES NOW plaintiff United States of America, by and through undersigned counsel, and for its amended complaint alleges as follows: 1. This is a civil action in which the United States...

...of 28 U.S.C. § 1396 THE PARTIES 5. Plaintiff, the United States of America, is the sovereign body politic. 6. Defendant William S. Tanchak resides at 3 Hillside Terrace...

**50. Complaint for Federal Taxes**

UNITED STATES OF AMERICA, Plaintiff, v. David O. WOOD, Mary Jane Wood, West Virginia Dept of Tax & Revenue, Defendants. United States District Court, S.D. West Virginia, Beckley Division. September 14, 2007 No. 5:07-0573. 2007 WL 4910594

The United States of America, through undersigned counsel, complains and alleges as follows: 1. This is a civil action in which the United States seeks to reduce to judgment certain federal...

...the internal revenue laws of the United States. 4. Plaintiff United States of America is the sovereign body politic. 5. Defendant David O. Wood resides at Rural Route 61...

**51. Complaint for Federal Taxes**

UNITED STATES OF AMERICA, Plaintiff, v. Patrick KANE, Kill Devil Hills, NC, Defendant. United States District Court, E.D. North Carolina. September 13, 2007 No. 2:07-cv-00035. 2007 WL 4713192

1. This is a civil action in which the United States seeks to reduce to judgment unpaid assessments of federal income taxes, interest, and penalties against defendant Patrick Kane. 2. This...

...the Eastern District of North Carolina. PARTIES 5. Plaintiff, the United States of America, is a sovereign body politic. 6. Defendant, Patrick Kane resides within the Eastern District of...

**52. Complaint to Reduce Tax Assessments to Judgment**

UNITED STATES OF AMERICA, Plaintiff, v. Lawrence A. HILTE, Jr., Defendant. United States District Court, D. Maryland. September 07, 2007 No. 07CV02381. 2007 WL 4581340

The United States of America, by and through its undersigned counsel, hereby complains of defendant as follows: 1. This is a civil action in which plaintiff, United States of America, seeks...

...pursuant to 28 U.S.C. § 1396 PARTIES 5. Plaintiff, the United States of America, is a sovereign body politic. 6. Defendant, Lawrence A. Hilde, Jr., is the taxpayer who...



**53. Complaint to Reduce Tax Assessments to Judgment**

UNITED STATES OF AMERICA, Plaintiff, v. Fred W. ALLNUTT, Defendant. United States District Court, D. Maryland. August 09, 2007 No. 07CV2123. 2007 WL 4581177

The United States of America, by and through its undersigned counsel, hereby complains of defendant as follows: 1. This is a civil action in which plaintiff, United States of America, seeks...

...pursuant to 28 U.S.C. § 1396 PARTIES 5. Plaintiff, the United States of America, is a sovereign body politic. 6. Defendant, Fred W. Allnutt, is the taxpayer who resides...

**54. Complaint for Federal Taxes**

UNITED STATES OF AMERICA, Plaintiff, v. Diane M. HARREL Wachovia Bank, Defendants. United States District Court, E.D. Pennsylvania. July 03, 2007 No. 07CV02782. 2007 WL 3088868

Plaintiff, United States of America, by and through its undersigned counsel, for its complaint against defendants alleges as follows: 1. This is a civil action brought by the United States...

...U.S.C. §§ 1391(b) and 1396 PARTIES 5. Plaintiff, the United States of America, is a sovereign body politic. 6. Defendant Diane M. Harrel resides in the real property...

**55. Third-party Complaint for Federal Taxes**

JOHNSON, v. INTERNAL REVENUE SERVICE. United States District Court, D. Maryland. June 05, 2007 No. L- 06-350. 2007 WL 4682745

DEFENDANT AND THIRD-PARTY PLAINTIFF, the United States of America, for its third-party complaint against the third-party defendant herein, states and alleges as follows: 1. These claims are...

...plaintiff in No. 06-350. 5. Third-party plaintiff, the United States of America, is the sovereign body politic, and is the defendant in No. 06-350. 6. Third...

**56. Third-Party Complaint for Federal Taxes**

George M. VANICKSKO, Plaintiff, v. UNITED STATES OF AMERICA, Defendant & Third-Party Plaintiff, v. Rosemary Vanickso, Third-Party Defendant. United States District Court, E.D. Pennsylvania. May 31, 2007 No. 2:07-cv-01087 RBS. 2007 WL 1750362

DEFENDANT AND THIRD-PARTY PLAINTIFF, the United States of America, by and through its attorneys, for its third-party complaint against the third-party defendant herein, states and alleges...

...No. 2:07-cv-01087. 5. Third-party plaintiff, the United States of America, is the sovereign body politic, and is the defendant in No. 2:07-cv-01087...

**57. Complaint**

UNITED STATES OF AMERICA, Plaintiff, v. Keith SMITH, Defendant. United States District Court, D. New Jersey. May 11, 2007 No. 07CV02242. 2007 WL 4677400

Plaintiff, United States of America, by and through its undersigned counsel, for its complaint against defendant alleges as follows: 1. This is a civil action brought by the United States...

...U.S.C. §§ 1391(b) and 1396 PARTIES 5. Plaintiff, the United States of America, is a sovereign body politic. 6. Defendant Keith Smith (the Taxpayer) resides at 19 Lincoln...





**58. Complaint for Federal Taxes**

UNITED STATES OF AMERICA, Plaintiff, v. Sheldon H. STEIN Donna Stein Sovereign Bank and Commonwealth of Pennsylvania, Defendants. United States District Court, E.D. Pennsylvania. May 02, 2007 No. 2:07CV01833. 2007 WL 1750406

PLAINTIFF, the United States of America, complains of defendants as follows: 1. This is a civil action in which the United States seeks to reduce to judgment federal tax assessments against...  
 ...virtue of 28 U.S.C. § 1396 PARTIES 5. Plaintiff, the United States of America, is the sovereign body politic. 6. Defendant, Sheldon H. Stein, owns the residence at 429...

**59. Complaint for Federal Taxes**

UNITED STATES OF AMERICA, Plaintiff, v. Vincent F. CIGNA, Geraldine Cigna, Defendants. United States District Court, D. New Jersey., Camden Division March 26, 2007 No. 1:07-cv-01366-RMB-AMD. 2007 WL 1853430

The United States of America, through undersigned counsel, complains and alleges as follows: 1. This is a civil action in which the United States seeks to reduce to judgment federal income...  
 ...the internal revenue laws of the United States. 4. Plaintiff United States of America is the sovereign body politic. 5. Defendants Vincent F. Cigna and Geraldine Cigna reside at...

**60. Complaint for Federal Taxes**

UNITED STATES OF AMERICA, Plaintiff, v. Vincent F. TROCHECK and Rita Caruso Trocheck, Defendants, United States District Court, W.D. Pennsylvania. February 22, 2007 No. 07CV00233. 2007 WL 1092164

PLAINTIFF, the United States of America, by and through its attorneys, complains of defendants as follows: 1. This is a civil action in which the United States seeks to reduce to judgment...  
 ...defendants reside within this judicial district. PARTIES 5. Plaintiff, the United States of America, is a sovereign body politic. 6. Defendants, Vincent F. Trocheck and Rita Caruso Trocheck, reside...

**61. Complaint to Enforce Internal Revenue Summons**

UNITED STATES OF AMERICA, Plaintiff, v. John W. GIBSON, Defendant, United States District Court, W.D. Pennsylvania. February 21, 2007 No. 07CV00225. 2007 WL 1092161

PLAINTIFF, the United States of America, by and through its attorneys, complains of defendant as follows: 1. This proceeding is brought pursuant to 26 U.S.C. §§ 7402(b) and 7604(a) to...  
 ...liability accrued in this judicial district. PARTIES 4. Plaintiff, the United States of America, is a sovereign body politic. 5. Defendant, John W. Gibson, resides or is found at...

**62. Third-Party Complaint for Federal Taxes**

Barry D. CAHN, Barbara L. Cahn, Plaintiffs, v. UNITED STATES OF AMERICA, Defendant & Third-party Plaintiff; v. Michael Cahn, Alesia Cahn, Third-party Defendants. United States District Court, E.D. Pennsylvania. January 18, 2007 No. 06-CV-02998. 2007 WL 514476

DEFENDANT AND THIRD-PARTY PLAINTIFF, the United States of America, by and through its attorneys, for its third-party complaint against the third-party defendants herein, states and alleges...  
 ...in No. 06-CV-02998. 5. Third-party plaintiff, the United States of America, is the sovereign body politic, and is the defendant in No. 06-CV-02998. 6...



**63. Corrected Complaint for Federal Taxes**

UNITED STATES OF AMERICA, Plaintiff, v. Jesse L. LOOT Sarah O. Loot Raleigh County National Bank West Virginia Dept of Tax & Revenue City of Oak Hill Raleigh County Sheriff's Office Fayette County Sheriff's Office, Defendants. United States District Court, S.D. West Virginia. January 18, 2007 No. 05-874. 2007 WL 4868734

The United States of America, through undersigned counsel, complains and alleges as follows: 1. This is a civil action in which the United States seeks to reduce to judgment certain federal...

...the internal revenue laws of the United States. 4. Plaintiff United States of America is the sovereign body politic. 5. Defendant Jesse L. Loot resides in Beckley, West Virginia...

**64. Corrected Complaint for Federal Taxes**

UNITED STATES OF AMERICA, Plaintiff, v. Jesse L. LOOT, Sarah O. Loot, Raleigh County National Bank, West Virginia Dept of Tax & Revenue, City of Oak Hill, Raleigh County Sheriff's Office, Fayette County Sheriff's Office, Defendants. United States District Court, S.D. West Virginia. January 18, 2007 No. 05-874. 2007 WL 1848921

The United States of America, through undersigned counsel, complains and alleges as follows: 1. This is a civil action in which the United States seeks to reduce to judgment certain federal...

...the internal revenue laws of the United States. 4. Plaintiff United States of America is the sovereign body politic. 5. Defendant Jesse L. Loot resides in Beckley, West Virginia...

**65. Complaint**

UNITED STATES OF AMERICA, Plaintiff, v. Martin FEIGENSON, Defendant. United States District Court, D. New Jersey., Newark Division December 28, 2006 No. 2:06-cv-06272. 2006 WL 4226233

Plaintiff, United States of America, by and through its undersigned counsel, for its complaint against defendant alleges as follows: 1. This is a civil action brought by the United States...

...U.S.C. §§ 1391(b) and 1396 PARTIES 5. Plaintiff, the United States of America, is a sovereign body politic. 6. Defendant Martin Feigenson (the Taxpayer) resides at 52 N...

**66. Complaint**

UNITED STATES OF AMERICA, Plaintiff, v. Howard DORIAN and Michelle Dorian, Defendants. United States District Court, D. New Jersey. December 27, 2006 No. 2:06-cv-6239. 2006 WL 4226228

Plaintiff, United States of America, by and through its undersigned counsel, for its complaint against defendants alleges as follows: 1. This is a civil action brought by the United States...

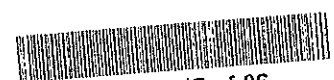
...U.S.C. §§ 1391(b) and 1396 PARTIES 5. Plaintiff, the United States of America, is a sovereign body politic. 6. Defendants Howard Dorian and Michelle Dorian (the Taxpayers) reside...

**67. Amended Complaint for Federal Taxes**

UNITED STATES OF AMERICA, Plaintiff, v. Irene A. MCGRATH, Defendant. United States District Court, D. New Jersey. December 26, 2006 No. 05-cv-4397-AET-TJB. 2006 WL 4026422

The United States of America, through undersigned counsel, complains and alleges as follows: 1. This is a civil action in which the United States seeks to reduce to judgment certain federal...

...the internal revenue laws of the United States. 4. Plaintiff United States of America is the sovereign body politic. 5. Defendant Irene McGrath resides at 511 Sunset Drive South...



**68. Complaint for Federal Taxes**

UNITED STATES OF AMERICA, Plaintiff, v. Joseph O'DONNELL & Fortura O'Donnell, Defendants. United States District Court, D. New Jersey. December 21, 2006 No. 06CV06143. 2006 WL 4031364

The United States of America, by and through its undersigned counsel, hereby complains of the defendants as follows: 1. This is a civil action in which plaintiff, United States of America,...

...pursuant to 28 U.S.C. § 1396 PARTIES 5. Plaintiff, the United States of America, is a sovereign body politic. 6. Defendants, Joseph O'Donnell and Fortura O'Donnell, are the taxpayers...

**69. Complaint**

UNITED STATES OF AMERICA, Plaintiff, v. John A. KLAMO, Sandra L. Klammo, Defendants. United States District Court, D. New Jersey. December 15, 2006 No. 06CV06021. 2006 WL 4031172

Plaintiff, United States of America, by and through its undersigned counsel, for its complaint against defendants alleges as follows: 1. This is a civil action brought by the United States...

...U.S.C. §§ 1391(b) and 1396 PARTIES 5. Plaintiff, the United States of America, is a sovereign body politic. 6. Defendants, John A. Klammo and Sandra L. Klammo, reside...

**70. Complaint for Federal Taxes**

UNITED STATES OF AMERICA, Plaintiff, v. Richard L. GIDWITZ, Defendant. United States District Court, E.D. North Carolina. December 07, 2006 No. 06-503. 2006 WL 4025329

1. This is a civil action in which the United States seeks to reduce to judgment unpaid assessments of federal income taxes, interest, and penalties against defendant Richard L. Gidwitz...

...the Eastern District of North Carolina. PARTIES 5. Plaintiff, the United States of America, is a sovereign body politic. 6. Defendant Richard L. Gidwitz resides within the Eastern District...

**71. Complaint for Federal Taxes**

UNITED STATES OF AMERICA, Plaintiff, v. Wilfred W. BURGART and Anna Burgart, Defendants. United States District Court, W.D. Pennsylvania. November 15, 2006 No. 06CV01524. 2006 WL 3880218

PLAINTIFF, the United States of America, by and through its attorneys, complains of defendants as follows: 1. This is a civil action in which the United States seeks to reduce to judgment...

...defendants reside within this judicial district. PARTIES 5. Plaintiff, the United States of America, is a sovereign body politic. 6. Defendants, Wilfred W. and Anna Burgart, reside at 99...

**72. Amended Complaint for Federal Taxes**

UNITED STATES OF AMERICA, Plaintiff, v. Robert M. HOYT, and, Sandra S. Hoyt, and, Sandra S. Hoyt, Trustee of the, Sandra S. Hoyt Qualified, Personal Residence Trust U/A, and, Sandy Spring Bank, Inc., Defendants. United States District Court, D. Maryland, Northern Division. September 20, 2006 No. L06CV2304. 2006 WL 5162892

PLAINTIFF, the United States of America, complains of defendants as follows: 1. This is a civil action in which the United States seeks to reduce to judgment federal tax assessments against...

...virtue of 28 U.S.C. § 1396 PARTIES 5. Plaintiff, the United States of America, is the sovereign body politic. 6. Defendant, Robert M. Hoyt, resides within the jurisdiction of...



**73. Complaint for Federal Taxes**

UNITED STATES OF AMERICA, Plaintiff, v. Gary E. ZINKON RR 1 Box 885 Fayetteville, West Virginia 25340 and Grant Zinkon d/b/a E and E Ventures P.O. Box 266 Oak Hill, West Virginia 25901 and Britton Engineering Inc. 2005 Webster Road Summersville, West Virginia 26651, Defendant. United States District Court, S.D. West Virginia, Beckley Division. September 20, 2006 No. 5:06-0726. 2006 WL 3879934

The United States of America, through undersigned counsel, complains and alleges as follows: 1. This is a civil action in which the United States seeks to reduce to judgment certain federal...

...the internal revenue laws of the United States. 4. Plaintiff United States of America is the sovereign body politic. 5. Defendant Gary E. Zinkon resides at RRR 1, Fayetteville...

**74. Complaint for Federal Taxes**

UNITED STATES OF AMERICA, Plaintiff, v. Charles A. ATKINS, Defendant. United States District Court, E.D. North Carolina., Western Division September 13, 2006 No. 06-369: 2006 WL 3296753

1. This is a civil action in which the United States seeks to reduce to judgment unpaid assessments of federal income taxes, interest, and penalties against defendant Charles A. Atkins. 2....

...the Eastern District of North Carolina. PARTIES 5. Plaintiff, the United States of America, is a sovereign body politic. 6. Defendant, Charles A. Atkins resides within the Eastern District...

**75. Complaint for Federal Taxes**

UNITED STATES OF AMERICA, Plaintiff, v. BEVERLY PRESTON RAPPAPORT, Executor of the Estate of Howard B. Rappaport Beverly Preston Rappaport, State of New Jersey Division of Taxation, Defendants. United States District Court, D. New Jersey., Newark Division August 31, 2006 No. 2:06-cv-04128. 2006 WL 3296550

The United States of America, through undersigned counsel, complains and alleges as follows: 1. This is a civil action in which the United States seeks to reduce to judgment certain federal...

...the internal revenue laws of the United States. 4. Plaintiff United States of America is the sovereign body politic. 5. Defendant Beverly Preston Rappaport is the executor of the...

**76. Complaint for Federal Taxes**

UNITED STATES OF AMERICA, Plaintiff, v. Charles F. SANFORD and Jeanette M. Sanford RR 1 Box 225-C Davey Hill Road Youngsville, PA 16371, Defendants. United States District Court, W.D. Pennsylvania. August 11, 2006 No. 06CV01074. 2006 WL 2825075

PLAINTIFF, the United States of America, by and through its attorneys, complains of defendants as follows: 1. This is a civil action in which the United States seeks to reduce to judgment...

...defendants reside within this judicial district. PARTIES 5. Plaintiff, the United States of America, is a sovereign body politic. 6. Defendants, Charles F. Sanford and Jeanette M. Sanford, reside...

**77. Complaint**

UNITED STATES OF AMERICA, Plaintiff, v. Danny WEAVER, 3943 East Ridge Drive Nashville, TN 37211, Defendant.  
United States District Court, M.D. Tennessee. June 22, 2006 Civil No. 06CV00269. 2006 WL 2301744

Plaintiff, United States of America, by and through its undersigned counsel, for its complaint against defendant alleges as follows: 1. This is a civil action brought by the United States...

...U.S.C. §§ 1391(b) and 1396 PARTIES 5. Plaintiff, the United States of America, is a sovereign body politic. 6. Defendant Danny Weaver resides at 3943 East Ridge Drive...

**78. Complaint**

UNITED STATES, Plaintiff, v. John F. CONLEY, 2804 Edwards Way Pittsburgh, PA 15203, Paul Hoffman, 1621 Pine Hollow Road McKees Rocks, PA 15136, McKees Rocks Borough, 340 Bell Avenue McKees Rocks, PA 15136, Allegheny County, c/o John K. Weinstein, Treasurer 436 Grant Street, Room 108 Pittsburgh, PA 15219-2497, Sto-Rox School District, 19 May Avenue McKees Rocks, PA 15136, Kennedy Township, 340 Forest Grove Road Coraopolis, PA 15108, Defendants. United States District Court, W.D. Pennsylvania. June 21, 2006 Civil No. 06CV00823. 2006 WL 2306330

Plaintiff, United States of America, by and through its undersigned counsel, for its complaint against defendants alleges as follows: 1. This is a civil action brought by the United States...

...§§ 1391(b) and 1396 (1994) PARTIES 5. Plaintiff, the United States of America, is a sovereign body politic. 6. Defendant John F. Conley resides at 2804 Edwards Way...

**79. Third-Party Complaint for Federal Taxes**

Jack M. HOROVITZ, Plaintiff, v. UNITED STATES, Defendant and Third party plaintiff, v. Jack T. Constantino 330 Hays Road, Pittsburgh, PA 15241-1825, Third party defendant. United States District Court, W.D. Pennsylvania. May 10, 2006 No. 2:06-cv-279. 2006 WL 1813077

DEFENDANT AND THIRD-PARTY PLAINTIFF, the United States of America, by and through its attorneys, for its third-party complaint against the third-party defendant herein, states and alleges...

...in 2:06-cv-279. 5. Third-party plaintiff, the United States of America, is the sovereign body politic, and is the defendant in 2:06-cv-279. 6...

**80. Third-Party Complaint for Federal Taxes**

Charles B. ERWIN, Plaintiff, v. UNITED STATES OF AMERICA, Defendant and Third-party Plaintiff; v. Stephen C. Coggin, 4456 Piedmont Trace Dr. Greensboro, NC 27409-9200, Third-party Defendant; William G. Pintner, 839 Shoal Creek Trail Chesapeake, VA 23320-9411, Third-party Defendant; James Barry Light, 729 Park Avenue New Martinsville, WV 26155-2429, Third-party Defendant; Hartsell B. LIGHT, Jr., 336 McEldowney Avenue New Martinsville, WV 26155-1948, United States District Court, M.D. North Carolina. April 21, 2006 No. 1:06-cv-00059. 2006 WL 1441934

DEFENDANT AND THIRD-PARTY PLAINTIFF, the United States of America, by and through its attorneys, for its third-party complaint against the third-party defendants herein, states and alleges...

...in 1:06-cv-00059. 5. Third-party plaintiff, the United States of America, is the sovereign body politic, and is the defendant in 1:06-cv-00059. 6...



**81. Complaint for Federal Taxes**

UNITED STATES OF AMERICA, Plaintiff, v. Joseph ROSANIA & Joanne Rosania, Defendants. United States District Court, D. New Jersey. April 12, 2006 No. 06CV01734. 2006 WL 1452049

The United States of America, by and through its undersigned counsel, hereby complains of the Defendants as follows: 1. This is a civil action in which plaintiff, United States of America,...

...pursuant to 28 U.S.C. § 1396 PARTIES 5. Plaintiff, the United States of America, is a sovereign body politic. 6. Defendants, Joseph Rosania and Joanne Rosania, are the taxpayers...

**82. Complaint for Federal Taxes**

UNITED STATES OF AMERICA, Plaintiff, v. David A. MCRAE and Donna M. Barbaro, Defendants. United States District Court, W.D. Pennsylvania. March 29, 2006 No. 06CV00416. 2006 WL 5304007

PLAINTIFF, the United States of America, by and through its attorneys, complains of defendants as follows: 1. This is a civil action in which the United States seeks to reduce to judgment...

...defendants reside within this judicial district. PARTIES 5. Plaintiff, the United States of America, is a sovereign body politic. 6. Defendants, David A. McRae and Donna M. Barbaro, reside...

**83. Complaint for Federal Taxes**

UNITED STATES OF AMERICA, Plaintiff, v. Ocie CUSAAC, Defendant. United States District Court, D. New Jersey, Camden Division. March 16, 2006 No. 06CV01231. 2006 WL 5201099

The United States of America, through undersigned counsel, complains and alleges as follows: 1. This is a civil action in which the United States seeks to reduce to judgment certain trust...

...the internal revenue laws of the United States. 4. Plaintiff United States of America is the sovereign body politic. 5. Defendant Ocie Cusaac resides at 2315 Garwood Road, Erial...

**84. Third party Complaint for Federal Taxes**

Patrick L. CAFFREY and Paula Caffrey, Plaintiffs, v. UNITED STATES OF AMERICA, Defendant, v. David M. Richards 365 Holiday Lane Lewistown, PA 17044-1239-658, Third-party Defendant. United States District Court, W.D. Pennsylvania. February 27, 2006 No. 2:05-cv-1721 TFM. 2006 WL 825684

Defendant and third-party plaintiff the United States of America, by and through its attorneys, for its third-party complaint against the third-party defendant herein, states and alleges as...

...No. 2:05-cv-1721. 5. Third-party plaintiff, the United States of America, is the sovereign body politic, and is the defendant in No. 2:05-cv-1721...

**85. Third Party Complaint for Federal Taxes**

Darlene A. BILLICK, Plaintiff, v. UNITED STATES, Defendant & Third-party Plaintiff, v. Joseph C. Griffith 1725 Ellsworth Ave Carnegie, PA 15106-3908, Third-party Defendant. United States District Court, W.D. Pennsylvania. January 09, 2006 No. 2:05-cv-1537 TMH. 2006 WL 506638

Defendant and Third-party Plaintiff, the United States of America, by and through its attorneys, for its third-party complaint against the third-party defendant herein, states and alleges...

...in No. 05-cv-1537. 5. Third-party Plaintiff, the United States of America, is the sovereign body politic, and is the



defendant in No. 05-cv-1537. 6...

#### 86. Complaint for Federal Taxes

UNITED STATES OF AMERICA, Plaintiff, v. Jesse L. LOOT 100 Greenwood Drive Beckley, West Virginia 25801-2316 Sarah O. Loot 100 Greenwood Drive Beckley, West Virginia 25801-2316 Raleigh County National Bank 129 Main Street Beckley, West Virginia 25801 West Virginia Dept of Tax & Revenue 205 W. Pike Street Clarksburg, West Virginia 26301 City Of Oak Hill 100 Kelley Avenue Oak Hill, West Virginia 25901 Raleigh County Sheriff's Office 214 Main Street County Courthouse Beckley, West United States District Court, S.D. West Virginia. November 02, 2005 No. 5:05-0874. 2005 WL 3321690

The United States of America, through undersigned counsel, complains and alleges as follows: 1. This is a civil action in which the United States seeks to reduce to judgment certain federal...

...the internal revenue laws of the United States. 4.Plaintiff United States of America is the sovereign body politic.

5.Defendant Jesse L. Loot resides in Beckley, West Virginia...

#### 87. Complaint for Federal Taxes

UNITED STATES OF AMERICA, Plaintiff, v. Buddy L. EVICK HC 61, Box 17 Franklin, WV 26807 Blue Grass Valley Bank 6 Main Street P.O. Box 6 Blue Grass, VA 24413 Pendleton County Sheriff's Office Corner of Main & Walnut Streets P.O. Box 687 Franklin, WV 26807 John B. Dale 731 Park Avenue Naples, FL 34110-1509 Buck Ridges, Inc. P.O. Box 340 Franklin, WV 26807, Defendants. United States District Court, N.D. West Virginia. September 12, 2005 No. 2:05CV68. 2005 WL 2886526

The United States of America, through undersigned counsel, complains and alleges as follows: 1. This is a civil action in which the United States seeks to reduce to judgment certain federal...

...the internal revenue laws of the United States. 4.Plaintiff United States of America is the sovereign body politic.

5.Defendant Buddy L. Evick resides in Franklin, WV 26807...

#### 88. Complaint for Federal Taxes

UNITED STATES OF AMERICA, Plaintiff, v. Mario CARDONA and Drema Mercer Cardona 138 Deerwood Lane Princeton, WV 24740, Defendant. United States District Court, S.D. West Virginia. May 20, 2005 Civil No. 1:05-0422. 2005 WL 1575815

The United States of America, through undersigned counsel, complains and alleges as follows: 1. This is a civil action in which the United States seeks to reduce to judgment certain federal...

...the internal revenue laws of the United States. 4.Plaintiff United States of America is the sovereign body politic.

5.Defendants Mario Cardona and Drema Mercer Cardona reside at...

#### 89. Complaint

UNITED STATES OF AMERICA, Plaintiff, v. Richard H. GOODE, Eleanor S. Goode, Defendants. United States District Court, D. New Jersey. February 16, 2005 No. 05CV00958. 2005 WL 514312

Plaintiff, United States of America, by and through its undersigned counsel, for its complaint against defendants alleges as follows: 1. This is a civil action brought by the United States...

...U.S.C. §§ 1391(b) and 1396 PARTIES 5. Plaintiff, the United States of America, is a sovereign body politic. 6. Defendant, Richard H. Goode, is an individual and resident...



**90. Complaint for Federal Taxes**

UNITED STATES OF AMERICA, Plaintiff, v. Paul A. KOVACH a. Wheeling, WV 26003, Defendant. United States District Court, N.D. West Virginia. January 13, 2005 Civil No. 5:05-CV-4. 2005 WL 1172962

The United States of America, through undersigned counsel, complains and alleges as follows: 1. This is a civil action in which the United States seeks to reduce to judgment certain federal...

...the internal revenue laws of the United States. 4. Plaintiff United States of America is the sovereign body politic. 5. Defendant Paul A. Kovach resides at ?? a. ??, Wheeling, WV...

**91. Answer of United States and Commissioner, Internal Revenue Service, to First Amended Interpleader Complaint, and United States' Cross-Claims and Counterclaims**

Kim A. FELLEENZ, an individual, Plaintiff, v. LOMBARD INVESTMENT CORP.; United States of America Commissioner, Internal Revenue Service; Michael Lombardi, an individual; Marion Linda Lombardi a/k/a Linda Lombardi an individual; and Terry Falcone, Executrix for Estate of Kenneth Lombardi, Defendants. United States District Court, D. New Jersey. January 11, 2005 Civil No. 04-03992(GEB). 2005 WL 3629706

DEFENDANTS UNITED STATES OF AMERICA and COMMISSIONER, INTERNAL REVENUE SERVICE, by their undersigned attorneys, and jointly respond to the First Amended Interpleader Complaint (hereinafter...

...28 U.S.C. Sections 1391(b) and 1396 PARTIES 5. The United States of America is a sovereign body politic. 6. Defendant Linda Lombardi, a/k/a Marion Linda Lombardi...

**92. Complaint to Reduce Tax Assessments to Judgment**

UNITED STATES OF AMERICA, Plaintiff, v. Morton SARUBIN 110 W. 39th Street Baltimore, Maryland 21210, Defendant. United States District Court, D. Maryland. 2005 Civil No. Civ. No. 05CV01501. 2005 WL 1787953

The United States of America, by and through its undersigned counsel, hereby complains of defendant as follows: 1. This is a civil action in which plaintiff, United States of America, seeks...

...pursuant to 28 U.S.C. § 1396 PARTIES 5. Plaintiff, the United States of America, is a sovereign body politic. 6. Defendant, Morton Sarubin, is the taxpayer who resides at...

**93. Complaint**

UNITED STATES OF AMERICA, Plaintiff, v. William B. GALLAGHER, Jr., and Barbara A. Gallagher, Defendants. United States District Court, D. New Jersey. December 16, 2004 No. 04-CV-06179. 2004 WL 3114642

PLAINTIFF, United States of America, by and through its undersigned counsel, for its complaint against defendants alleges as follows: 1. This is a civil action brought by the United States...

...U.S.C. §§ 1391(b) and 1396 PARTIES 5. Plaintiff, the United States of America, is a sovereign body politic. 6. Defendant William B. Gallagher, Jr., is an individual and...





**94. Answer of United States and Commissioner, Internal Revenue Service, to First Amended Interpleader Complaint, and United States' Cross-Claims and Counterclaims**

Kim A. FELLEZ, an individual, Plaintiff, v. LOMBARD INVESTMENT CORP.; United States of America; Commissioner, Internal Revenue Service; Michael Lombardi, an individual; Marion Linda Lombardi a/k/a Linda Lombardi an individual; and Terry Falcone, Executrix for Estate of Kenneth Lombardi, Defendants. United States District Court, D. New Jersey. December 14, 2004 Civil No. 04-03992(GEB). 2004 WL 3647267

DEFENDANTS UNITED STATES OF AMERICA and COMMISSIONER, INTERNAL REVENUE SERVICE, by their undersigned attorneys, and jointly respond to the First Amended Interpleader Complaint (hereinafter...

...28 U.S.C. Sections 1391(b) and 1396 PARTIES 5. The United States of America is a sovereign body politic. 6. Defendant Linda Lombardi, a/k/a Marion Linda Lombardi...

**95. United States' Complaint**

UNITED STATES OF AMERICA, Plaintiff, v. Linda LOMBARDI; Michael Lombardi, Terry Falcone; New Deal Plumbing and Heating Supply Co., Inc.; Lombard Investment Corp.; Carhart & Lombardi; and Kim Fellenz, Defendants. United States District Court, D. Nebraska. December 13, 2004 Civil No. 04cv06105. 2004 WL 3023098

PLAINTIFF, the United States of America, by and through its undersigned attorneys, for its Complaint against defendants alleges as follows: 1. This is a civil action brought by plaintiff,...

...U.S.C. § 1391(b) and 1396 PARTIES 5. Plaintiff, the United States of America, is a sovereign body politic. 6. Defendant Linda Lombardi, a/k/a Marion Linda Lombardi...

**96. Complaint to Reduce Tax Assessments to Judgment**

UNITED STATES OF AMERICA, Plaintiff, v. Girard A. MIRABILE, Defendant. United States District Court, D. New Jersey. November 19, 2004 No. 04-5721(WGB). 2004 WL 2983168

The United States of America, by and through its undersigned counsel, hereby complains of defendant as follows: 1. This is a civil action in which plaintiff, United States of America, seeks...

...pursuant to 28 U.S.C. 5 1396 PARTIES 5. Plaintiff, the United States of America, is a sovereign body politic. 6. Defendant, Girard A. Mirabile, is the taxpayer who resides...

**97. Complaint for Federal Taxes**

UNITED STATES OF AMERICA, Plaintiff, v. Horace E. GROFF, 245 Blair Avenue Reading, Pennsylvania, 19601, Defendant. United States District Court, E.D. Pennsylvania. October 06, 2004 Civ. No. 04CV04702. 2004 WL 2597674

PLAINTIFF, the United States of America, by and through its attorneys, complains of defendant as follows: 1. This is a civil action in which the United States seeks to reduce to judgment...

...defendant resides within this judicial district. PARTIES 5. Plaintiff, the United States of America, is a sovereign body politic. 6. Defendant, Horace E. Groff, resides at 245 Blair Avenue...



**98. Third-Party Complaint for Federal Taxes**

Jean WOOLMAN, Plaintiff, v. UNITED STATES OF AMERICA, Defendant and Third-Party Plaintiff, v. Alan Ottenstein, 173 Mount Eyre Rd. Washington Crossing, Pennsylvania, Third-Party Defendant. United States District Court, E.D. Pennsylvania. July 07, 2004 No. 2:04-cv-2091. 2004 WL 2696032

The United States of America, defendant and third-party plaintiff, by and through undersigned counsel, pursuant to Fed. R.Civ.P. 14, for its third-party complaint, states as follows: 1....

...No. 2:04-cv-2091. 5.Third-party plaintiff, the United States of America. is the sovereign body politic, and is the defendant in No. 2:04-cv-2091...

**99. Answer and Counterclaim**

Jean WOOLMAN, Plaintiff, v. United States, Defendant. United States District Court, E.D. Pennsylvania. July 07, 2004 No. 2:04-cv-2091. 2004 WL 2696022

The United States of America, through undersigned counsel, responds to Plaintiff's complaint as follows: 1. Defendant admits the allegations of ¶ 1. 2. Defendant admits the allegations of ¶1...

...No. 2:04-cv-2091. 5.Third-party plaintiff, the United States of America. is the sovereign body politic, and is the defendant in No. 2:04-cv-2091...

**100. Complaint for Federal Taxes**

UNITED STATES OF AMERICA, Plaintiff, v. Richard J. WINIEWICZ, and Dolores H. Winiewicz, Defendants. United States District Court, M.D. Pennsylvania. June 30, 2004 No. 3:04-cv-1410. 2004 WL 2277397

The United States of America, by its undersigned attorneys, for its cause of action states and alleges as follows: 1. This is a civil action in which the United States seeks to reduce to...

...defendants reside within this judicial district. PARTIES 5.Plaintiff, the United States of America. is a sovereign body politic. 6.Defendant Richard J. Winiewicz resides at 27 S. Beech...

**101. Third-Party Complaint**

Christopher K. BAYNUM, et ux., Plaintiffs, v. UNITED STATES, Defendant & Third-party Plaintiff, v. Gary W. Collier 28 Pentland Place Ft. Thomas, Kentucky, Third-party Defendant. United States District Court, E.D. Kentucky. May 25, 2004 No. 3:03-cv-199. 2004 WL 3364722

DEFENDANT AND THIRD-PARTY PLAINTIFF, the United States of America, by and through its attorneys, for its third-party complaint against the third-party defendant herein, states and alleges...

...No. 3:03-cv-199. 5.Third-party plaintiff, the United States of America. is the sovereign body politic, and is the defendant in No. 3:03-cv-199...

**102. Complaint**

UNITED STATES OF AMERICA, Plaintiff, v. Adhemar W. RENUART, IV, Theresa P. Renuart, Kenneth W. Dean, Defendants. United States District Court, M.D. North Carolina. May 21, 2004 No. 1:04CV00460. 2004 WL 2302660

1. This is a civil action in which the United States seeks to reduce to judgment unpaid assessments of federal income taxes, interest, and penalties against defendant Adhemar W. Renuart,...

...the Middle District of North Carolina. PARTIES 5.Plaintiff, the United States of America. is a sovereign body politic. 6.Defendant, Adhemar Renuart resides within the Middle District of...



**103. Complaint for Federal Taxes**

UNITED STATES OF AMERICA, Plaintiff, v. William A. McGARRY 119 Eagle Farm Road Chester Springs, PA. 19480 Nancy McGarry 119 Eagle Farm Road Chester Springs, PA. 19480 Fay S. McGarry 395 Little Conestoga Road Downingtown, Pa. 19138 Tax Claim Bureau Chester County c/o Anthony Morris 304 W. High Street West Chester, PA 19380 Commonwealth of Pennsylvania Department of Revenue c/o Kenneth Henderson Deputy Chief Counsel Office of Chief Counsel 4th and Walnut Streets United States District Court, E.D. Pennsylvania. March 16, 2004 No. 04CV01134. 2004 WL 2695308

The United States of America, through undersigned counsel, complains and alleges as follows: 1. This is a civil action in which the United States seeks to reduce to judgment certain federal...

...the internal revenue laws of the United States. 4. Plaintiff United States of America is the sovereign body politic. 5. Defendant William A. McGarry resides at 119 Eagle Farm...

**104. Complaint**

UNITED STATES OF AMERICA, Plaintiff, v. JAMES N. & Joan T. Ryerson 62 Wardell Circle Oceanport, NJ 07757 Defendants. United States District Court, D. New Jersey. 2004 No. 04-290 (SRC). 2004 WL 2558934

The United States of America, by and through its undersigned counsel, hereby complains of defendants as follows: 1. This is a civil action in which plaintiff, United States of America...

...pursuant to 28 U.S.C. § 1396 PARTIES 5. Plaintiff, the United States of America, is a sovereign body politic. 6. Defendants, James N. and Joan T. Ryerson, are the...

**105. Complaint**

UNITED STATES OF AMERICA, Plaintiff, v. Herman E. GREER P.O. Box 535 Sapphire, NC 28774, Herman E. Greer, Trustee Greer Farm Trust P.O. Box 535 Sapphire, NC 28744, Helen G. McKinney 50 US Highway, 64 West Sapphire, NC 28774, Helen G. McKinney Executrix, Estate of Elise Greer 50 US Highway, 64 West Sapphire, NC 28774; State of North Carolina 501 N. Wilmington Street Raleigh, NC 27604, Transylvania County 12 East Main Street Brevard, NC 28712, Lisa Greer Whitmire 101 United States District Court, W.D. North Carolina. September 03, 2003 Civil No. 1:03cv223. 2003 WL 23874937

1. This is a civil action in which the United States seeks to reduce to judgment unpaid assessments of federal income taxes, interest, and penalties against defendant Herman E. Greer, to...

...the Western District of North Carolina. PARTIES 5. Plaintiff, the United States of America, is a sovereign body politic. 6. Defendant, Herman E. Greer, resides within the Western District...

**106. Complaint for Federal Taxes 26 U.S.C. || 7401 & 7402**

UNITED STATES OF AMERICA, Plaintiff, v. James V. WELLS Inmate No. 16297-056 Federal Correctional Institute P.O. Box 1000 Butner, North Carolina 27509, Defendant. United States District Court, E.D. North Carolina. March 18, 2003 Civil No. 5:03-CV-198-BR(3). 2003 WL 23789501

Plaintiff, United States of America, by and through its undersigned attorneys, for its complaint against the defendant James V. Wells ("Wells") alleges as follows: 1. This is a civil action...

...Court pursuant to 28 U.S.C. § 1396 5. Plaintiff, the United States of America, is a sovereign body politic. 6. Defendant Wells is currently a resident of the State...



**107. Complaint**

UNITED STATES OF AMERICA, Plaintiff, v. Stephen E. BISHOP f/d/b/a Rays Leisure Time Shop, and Mary Ann Bishop, 126 Wandering Street Beaver, West Virginia 25813, and West Virginia Bureau of Employment Programs c/o John H. Kozak, Director, Legal Services Division P.O. Box 3922 Charleston, W.Va. 25339-3922 and West Virginia Department of Tax and Revenue, c/o Douglas Kilmer P.O. Box 3694 Charleston, W.Va. 25305, Defendants. United States District Court, S.D. West Virginia. December 03, 1996 Civil Action No. 5:96-2057. 1996 WL 33671221

The United States, plaintiff herein, alleges the following for its complaint: 1. This is a civil action in which the United States seeks to reduce to judgment a federal income tax...

...on is located in Raleigh County, West Virginia. 6. Plaintiff, United States of America, is a sovereign body politic. 7. Defendant, Stephen E. Bishop (hereinafter referred to as the...

**108. Complaint to Recover Erroneous Tax Refunds**

UNITED STATES OF AMERICA, Plaintiff, v. Dominick LAROSA and Catherine Larosa, Defendants. United States District Court, D. Maryland. March 29, 1996 Nos. 97-2782, DK 0:96 980. 1996 WL 33672607

The United States of America, by and through its undersigned counsel, hereby complains of defendants Dominick and Catherine LaRosa as follows: 1. This is a civil action in which the United...

...Court pursuant to 28 U.S.C. § 1396 PARTIES 5. Plaintiff United States of America is a sovereign body politic. 6. Defendants Dominick and Catherine LaRosa (the LaRosas) are residents...

**109. Complaint Liable for Federal Income Taxes**

UNITED STATES OF AMERICA, Plaintiff v. James E. MACALPINE, Defendant. United States District Court, Western District of North Carolina. February 25, 2014 Case No. 1-13-cv-53.

PLAINTIFF, the United States of America, complains of defendant as follows: 1. This is a civil action in which the United States seeks a judgment against the defendant James E. MacAlpine for income taxes for his 1999, 2000, 2002, 2003, 2004, 2005 and 2006 tax years. . . .

4. Venue is proper in this Court by virtue of 28 U.S.C. § 1396. 5. Plaintiff, United States of America, is a sovereign body politic. 6. Defendant James E. MacAlpine resides within the jurisdiction of this Court.

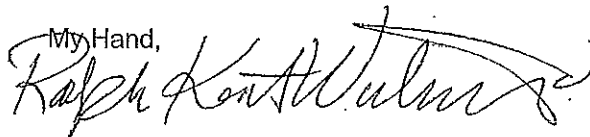
**110. Complaint Reduce to Judgment Unpaid Federal Income Tax Liabilities.**

UNITED STATES OF AMERICA, Plaintiff v. Charles T. Stevens, et seq. Defendants. United States District Court, Middle District of Florida. April 11, 2013 Case No. 3-13-cv-375.

Plaintiff, United States of America, by and through its undersigned counsel, complains and alleges as follows: 1. The United States brings this civil action to reduce to judgment Charles Stevens' unpaid federal income tax liabilities for tax year 1998 - 2006 and 2009, and to foreclose on the United States' federal tax liens related to Mr. Stevens' federal income tax liabilities on several parcels of real property.

PARTIES, 6. Plaintiff, the United States of America, is a sovereign body politic. 7. Defendant Charles T. Stevens resides in St. Johns County, Florida. Mr. Stevens has filed to file federal income tax returns for any tax year after 1997.

I, Ralph Kermit Winterrowd 2<sup>nd</sup> did compile this list from Westlaw and Pacer.

My Hand,  




Verified Affidavit of Ralph Kermit Winterrowd 2<sup>nd</sup>

I, Ralph Kermit Winterrowd 2<sup>nd</sup> to swear (or affirm) that the preceding list and this Affidavit are true and correct under the penalties of perjury.

1. My true name is Ralph Kermit Winterrowd 2<sup>nd</sup>.
2. I am of the age of majority and competent to testify for the facts of this list (*supra*) and this verified affidavit.
3. This is list of public records was obtained from Westlaw and Pacer.
4. In each of these public records is the statement "United States of America is a sovereign body politic" with small deviations that does not alter the substance.

My Hand,

*Ralph Kermit Winterrowd*

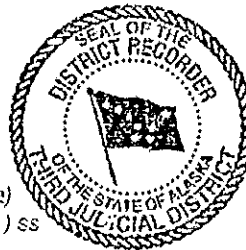
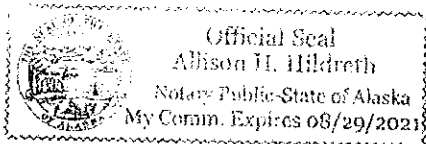
Sworn and subscribed before me a Notary Public in and for the State of Alaska on July 3<sup>rd</sup>, 2018.

My Civil Commission expires on 08/29/2021.

*Allison Hildreth*

Signature of Notary Public

[SEAL]



United States of America)  
State of Alaska ) ss

THIS IS TO CERTIFY that the foregoing is a full, true and correct copy of the document as it appears in the records and files of my office

IN THE WITNESS WHEREOF, I have hereunto set my hand and have affixed my official seal at PALMER, Alaska.

This 3<sup>rd</sup> day of July, 2018

Recorder

By:

*Quetta Kubany*

attachment 16

UNITED STATES DISTRICT COURT  
SOUTHERN DISTRICT OF NEW YORK

STATE OF NEW YORK, CITY OF  
NEW YORK, STATE OF  
COLORADO, STATE OF  
CONNECTICUT, STATE OF  
DELAWARE, DISTRICT OF  
COLUMBIA, STATE OF HAWAII,  
STATE OF ILLINOIS, STATE OF  
MARYLAND, COMMONWEALTH  
OF MASSACHUSETTS, STATE OF  
MICHIGAN, STATE OF  
MINNESOTA, STATE OF NEVADA,  
STATE OF NEW JERSEY, STATE  
OF NEW MEXICO, STATE OF  
OREGON, COMMONWEALTH OF  
PENNSYLVANIA, STATE OF  
RHODE ISLAND, STATE OF  
VERMONT, COMMONWEALTH  
OF VIRGINIA, STATE OF  
WISCONSIN, CITY OF CHICAGO,  
and COOK COUNTY, ILLINOIS,

Plaintiffs,

v.

UNITED STATES DEPARTMENT  
OF HEALTH AND HUMAN  
SERVICES; ALEX M. AZAR II, *in*  
*his official capacity as Secretary of the*  
*United States Department of Health*  
*and Human Services*; and UNITED  
STATES OF AMERICA,

Defendants.

CIVIL ACTION NO. 19 CV 4676

COMPLAINT FOR DECLARATORY  
AND INJUNCTIVE RELIEF

INTRODUCTION

1. This lawsuit challenges a U.S. Department of Health and Human Services regulation that – in an unprecedented and unlawful expansion of nearly thirty federal statutory

provisions – would compel the Plaintiff States and local jurisdictions to grant to individual health providers the categorical right to deny lawful and medically necessary treatment, services, and information to patients, based on the provider’s own personal views. *Protecting Statutory Conscience Rights in Health Care; Delegations of Authority*, 84 Fed. Reg. 23,170 (May 21, 2019) (the “Final Rule”). This change to put providers above patients comes at a dangerous price: it will undermine the Plaintiffs’ ability to administer their health care systems and deliver patient care effectively and efficiently.

2. In violation of clear constitutional and statutory limits, the Final Rule seeks to coerce the Plaintiffs to comply with the Department’s overbroad application of federal law by subjecting the Plaintiffs to termination, withholding, or denial of potentially all federal health care funds if the Department determines, in its sole discretion, that the Plaintiffs, their agencies, or any of their sub-recipients have failed to comply with the Final Rule or any of the related statutory provisions. 84 Fed. Reg. at 23,271-72 (to be codified at 45 C.F.R. § 88.7). For the Plaintiffs, this financial exposure could amount to hundreds of billions of dollars each year.

3. The requirements that Defendants seek to impose through this Final Rule are invalid. The Final Rule far exceeds in scope and substance the underlying federal health care statutes it purports to implement; conflicts with federal statutes regarding access to health care, informed consent, the provision of emergency medical services, and religious accommodations; violates constitutional safeguards that assign the spending power to Congress and prohibit the Executive Branch from coercing states to implement preferred federal policies; and violates the Establishment Clause by imposing a categorical requirement that Plaintiffs accommodate the religious objections of their employees, whatever the cost.

4. The Final Rule harms Plaintiffs by undermining Plaintiffs' carefully-balanced health care policies and laws; imposing severe constraints on the operation of Plaintiffs' health care institutions that will dramatically undermine their effectiveness and burden their operations; and threatening Plaintiffs' right to billions of dollars in federal health care funds needed to assure the health and safety of Plaintiffs' residents and communities.

5. Plaintiffs' health care institutions operate to protect the health and welfare of their residents, yet the Final Rule undermines their efficient delivery of care and creates irrational, untenable, and potentially cruel situations. For example, the Final Rule would prohibit Plaintiffs' institutions from inquiring, pre-hire, whether a candidate for a nursing position had a religious objection to administering a measles vaccination, regardless of whether such a duty was a core element of the position needed during an outbreak of the disease. Or if a woman arrives at the emergency room of one of Plaintiffs' institutions presenting with a ruptured ectopic pregnancy, the Final Rule would permit a wide swath of employees – from receptionists to nurses to doctors to pharmacists to anesthesiologists – to refuse to assist that patient in real time, and without any advance notice, no matter the intense medical risk to the patient. And despite existing efforts of Plaintiffs' institutions to balance the beliefs of their staff with their mission to provide patient care, the Final Rule would similarly permit a doctor or medical resident – again, without notice – to refuse to remove a feeding tube from a comatose patient at the moment the procedure is set to occur, even if the patient's loved ones were present to witness the objection.

6. Communities of color and other vulnerable populations will bear a disproportionate burden of the harms caused by the Final Rule. Patients reliant on federal funding for the provision of health care are disproportionately non-white compared to the overall



population. And women and LGBTQI individuals who are already stigmatized in obtaining access to health care will be further hindered in obtaining the lawful medical services they need.

7. Plaintiffs the State of New York, the City of New York, the State of Colorado, the State of Connecticut, the State of Delaware, the District of Columbia, the State of Hawai‘i, the State of Illinois, the State of Maryland, the Commonwealth of Massachusetts, the State of Michigan, the State of Minnesota, the State of Nevada, the State of New Jersey, the State of New Mexico, the State of Oregon, the Commonwealth of Pennsylvania, the State of Rhode Island, the State of Vermont, the Commonwealth of Virginia, the State of Wisconsin, the City of Chicago, and the County of Cook therefore bring this action to vacate the Final Rule and enjoin its implementation because it exceeds and is contrary to Defendants’ statutory jurisdiction, authority, and limitations in violation of the Administrative Procedure Act (“APA”), 5 U.S.C. § 706(2)(C); is arbitrary, capricious, an abuse of discretion, and otherwise not in accordance with law under the APA, 5 U.S.C. § 706(2)(A); is unconstitutionally vague and coercive in violation of the Spending Clause, U.S. Const. art. I, sec. 8, cl. 1; violates the constitutional separation of powers; and violates the Establishment Clause of the First Amendment to the U.S. Constitution.

### **JURISDICTION AND VENUE**

8. The Court has subject matter jurisdiction pursuant to 28 U.S.C. §§ 1331 and 2201(a). Jurisdiction is also proper under the judicial review provisions of the Administrative Procedure Act, 5 U.S.C. § 702.

9. Declaratory and injunctive relief is sought consistent with 5 U.S.C. §§ 705 and 706, and as authorized in 28 U.S.C. §§ 2201 and 2202.

10. Venue is proper in this judicial district under 28 U.S.C. §§ 1391(b)(2) and (e)(1). Defendants are United States agencies or officers sued in their official capacities. Plaintiffs the State of New York and the City of New York are residents of this judicial district, and a

substantial part of the events or omissions giving rise to this Complaint occurred and are continuing to occur within the Southern District of New York.

### **PARTIES**

11. Plaintiff the State of New York, represented by and through its Attorney General, is a sovereign state of the United States of America. The Attorney General is New York State's chief law enforcement officer and is authorized to pursue this action pursuant to N.Y. Executive Law § 63.

12. Plaintiff the City of New York is a municipal corporation organized pursuant to the laws of the State of New York. New York City is a political subdivision of the State and derives its powers through the New York State Constitution, New York State laws, and the New York City Charter. New York City is the largest city in the United States by population.

13. Plaintiff the State of Colorado is a sovereign state of the United States of America. The State of Colorado brings this action by and through its Attorney General, Philip J. Weiser. The Attorney General has authority to represent the state, its departments, and its agencies, and "shall appear for the state and prosecute and defend all actions and proceedings, civil and criminal, in which the state is a party." Colo. Rev. Stat. § 24-31-101.

14. Plaintiff the State of Connecticut, acting by and through its Attorney General, William Tong, brings this action as the chief civil legal officer of the State, and at the request of Governor Ned Lamont. Attorney General Tong is empowered to bring this action on behalf of the State of Connecticut and the Governor under Conn. Gen. Stat. § 3-124 et seq.

15. Plaintiff the State of Delaware is represented by and through its Attorney General Kathleen Jennings, and is a sovereign state of the United States of America. Attorney General Jennings is Delaware's chief law enforcement officer, *see* Del. Const., art. III, and is authorized to pursue this action under 29 Del. Code § 2504.

16. Plaintiff the District of Columbia (the “District”) is a municipal corporation empowered to sue and be sued, and is the local government for the territory constituting the permanent seat of the federal government. The District brings this case through the Attorney General for the District of Columbia, who is the chief legal officer for the District and possesses all powers afforded the Attorney General by the common and statutory law of the District. The Attorney General is responsible for upholding the public interest and has the authority to file civil actions in order to protect the public interest. D.C. Code § 1-301.81.

17. Plaintiff the State of Hawai‘i, represented by and through its Attorney General, is a sovereign state of the United States of America. The Attorney General is the State of Hawai‘i’s chief law enforcement officer and is authorized to pursue this action pursuant to Hawai‘i Revised Statutes §§ 26-7 and 28-1.

18. Plaintiff the State of Illinois, represented by and through its Attorney General, Kwame Raoul, is a sovereign state of the United States of America. The Attorney General is the chief legal officer of the State, Ill. Const. 1970, art. V, § 15, and is authorized to pursue this action under 15 ILCS 205/4.

19. Plaintiff the State of Maryland is a sovereign state of the United States of America. Maryland is represented by and through its chief legal officer, Attorney General Brian E. Frosh. Under the Constitution of Maryland, and as directed by the Maryland General Assembly, the Attorney General has the authority to file suit to challenge action by the federal government that threatens the public interest and welfare of Maryland residents. Md. Const. art. V, § 3(a)(2); 2017 Md. Laws, J. Res. 1.

20. Plaintiff the Commonwealth of Massachusetts, represented by and through its Attorney General, is a sovereign state of the United States of America. The Attorney General is authorized to pursue this action under Mass. Gen. Laws ch. 12, §§ 3 and 10.

21. Plaintiff the State of Michigan, represented by and through its Attorney General, is a sovereign state of the United States of America. The Attorney General is the State of Michigan's chief law enforcement officer and is authorized to pursue this action pursuant to Mich. Comp. Laws § 14.28.

22. Plaintiff the State of Minnesota, represented by and through its Attorney General, is a sovereign state of the United States of America. The Attorney General is Minnesota's chief legal officer and is authorized to pursue this action on behalf of the State. Minn. Stat. § 8.01.

23. Plaintiff the State of Nevada, represented by and through its Attorney General, is a sovereign state of the United States of America. Attorney General Aaron D. Ford is the chief legal officer of the State of Nevada and has the authority to commence actions in federal court to protect the interests of Nevada. Nev. Rev. Stat. § 228.170. Governor Stephen F. Sisolak is the chief executive officer of the State of Nevada. The Governor is responsible for overseeing the operations of the State and ensuring that its laws are faithfully executed. Nev. Const., art. 5, § 1.

24. Plaintiff the State of New Jersey, represented by and through its Attorney General, is a sovereign state of the United States of America. The Attorney General is New Jersey's chief legal officer and is authorized to pursue this action on behalf of the State. *See* N.J. Stat. Ann. § 52:17A-4(e), (g).

25. Plaintiff the State of New Mexico, represented by and through its Attorney General Hector Balderas, is a sovereign state of the United States of America. The Attorney

General is authorized to bring an action on behalf of New Mexico in any court when, in his judgment, the interests of the State so require, N.M. Stat. Ann. § 8-5-2.

26. Plaintiff the State of Oregon, acting by and through the Attorney General of Oregon, Ellen F. Rosenblum, is a sovereign state of the United States of America. The Attorney General is the chief law officer of Oregon and is empowered to bring this action on behalf of the State of Oregon, the Governor, and the affected state agencies under Or. Rev. Stat. §§ 180.060, 180.210, and 180.220.

27. Plaintiff the Commonwealth of Pennsylvania is a sovereign state of the United States of America. This action is brought on behalf of the Commonwealth by Attorney General Josh Shapiro, the “chief law officer of the Commonwealth.” Pa. Const. art. IV, § 4.1. Attorney General Shapiro brings this action on behalf of the Commonwealth pursuant to his statutory authority under 71 Pa. Stat. § 732-204.

28. Plaintiff the State of Rhode Island has the authority to initiate this action by and through its Attorney General, Peter F. Neronha. The Attorney General is a constitutional officer of the State, is vested with all of its common law powers, and has broad discretion to bring actions for the benefit of the State. *See* R.I. Const. art. 9, § 12; R. I. Gen. Laws § 42-9-6; *see also State v. Lead Indus. Ass’n, Inc.*, 951 A.2d 428, 470-74 (R.I. 2008).

29. Plaintiff the State of Vermont, represented by and through its Attorney General, Thomas J. Donovan, is a sovereign state in the United States of America. The Attorney General is the state’s chief law enforcement officer and is authorized to pursue this action pursuant to Vt. Stat. Ann. tit. 3, §§ 152 and 157.

30. Plaintiff the Commonwealth of Virginia brings this action by and through its Attorney General, Mark R. Herring. The Attorney General has the authority to represent the

Commonwealth, its departments, and its agencies in “all civil litigation in which any of them are interested.” Va. Code Ann. § 2.2-507(A).

31. Plaintiff the State of Wisconsin, represented by and through its Attorney General, Joshua L. Kaul, is a sovereign state of the United States of America. The Attorney General appears in this action at the request of the Governor to represent the interests of the State of Wisconsin pursuant to Wis. Stat. § 165.25(1m).

32. Plaintiff the City of Chicago is a municipal corporation and home-rule unit organized and existing under the constitution and laws of the State of Illinois. Chicago is the third largest city in the United States by population.

33. Plaintiff the County of Cook, Illinois (“Cook County”), is the second most populous county in the United States, with a populace of over five million people. Cook County is represented by its State’s Attorney, Kimberly M. Foxx, whose powers and duties include commencing and prosecuting all actions, civil and criminal, in which Cook County or its citizens might be concerned. 55 ILCS 5/3-9005. It is governed by its Board of Commissioners and Chief Elected Officer, Toni Preckwinkle (the “County Board”). The County Board serves as the Board of Public Health for Cook County, owning and operating Cook County Health & Hospitals System (“CCH”).

34. Plaintiffs are aggrieved by Defendants’ actions and have standing to bring this action because the Final Rule harms their sovereign, quasi-sovereign, economic, and proprietary interests and will continue to cause injury unless and until the Final Rule is vacated.

35. Defendant United States Department of Health and Human Services (“HHS” or “the Department”) is a cabinet agency within the executive branch of the United States

government, and is an agency within the meaning of 5 U.S.C. § 552(f). HHS promulgated the Final Rule and is responsible for its enforcement.

36. Defendant Alex M. Azar II is the Secretary of HHS and is sued in his official capacity.

37. Defendant the United States of America is sued as allowed by 5 U.S.C. § 702.

## ALLEGATIONS

### I. Federal statutory background.

38. In the Final Rule, HHS claims to interpret and implement nearly thirty federal statutory provisions concerning refusals to provide health care services due to religious objections, several of which concern behavior by state and local governments. 84 Fed. Reg. at 23,170-74, 23,263-69 (to be codified at 45 C.F.R. § 88.3). The most relevant of these statutes relate to abortion and sterilization; assisted suicide, euthanasia, and mercy killing; and counseling and referral, as described below.

#### A. Federal statutes related to abortion and sterilization.

39. The Final Rule states that it implements a number of statutes that principally concern objections to abortion and sterilization. 84 Fed. Reg. at 23,264-66 (to be codified at 45 C.F.R. §§ 88.3(a), (b), (c), (f)).

40. The Church Amendments, codified at 42 U.S.C. § 300a-7, prohibit government entities that receive certain federal funds from discriminating against physicians or health care personnel because they performed or assisted in the performance of any sterilization procedure or abortion or refused to do so because of religious beliefs or moral convictions. 42 U.S.C. § 300a-7(c)(1).



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